

BANGLADESH TIME RELEASE STUDY BENAPOLE



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Table of Contents

EXECUTIVE SUMMARY	1
Key finding of the Benapole Study	2
Principal Recommendations	3
1.1. Introduction	5
1.1.1. The demand for efficient regulatory procedures	5
1.1.2. Time Release Study (TRS) measures the performance of Customs activities and those of other stakeholders.....	5
1.1.3. The need for a TRS in the Bangladesh NBR reform process	6
1.2. Benapole Custom House	7
1.3. Customs Processing at Benapole Custom House.....	9
1.3.1. Overview of the Customs Clearance Process	9
1.3.2. Import Cargo Processing	9
1.3.3. Export Cargo Processing.....	11
1.4. Objectives of the Benapole TRS	11
1.5. Methodology in conducting the TRS at Benapole	11
1.5.1. Phase 1 - Preparation of the Study.....	12
1.5.2. Phase 2- Briefing and sensitizing the stakeholders	13
1.5.3. Phase 3 -Pilot Testing.....	13
1.6. Data Analysis During the study period	14
1.7. Anomalies Encountered While Administering Study	15
2. FINDINGS OF THE STUDY	15
2.1. Processing Time By Phase	16
2.2. General Comments and Observations	17
3. RECOMMENDATIONS	18
3.1. Customs Processing	18
3.2. Port Processing.....	19
4. TIME RELEASE STUDY ACTION PLAN.....	19
Appendix 1	20
Time Release Study Action Plan.....	20
Appendix 2	24

Import Process Maps	24
Appendix 3	29
Export Process Maps	29
Appendix 4	33
Appendix 5	42
Questionnaires	42
Appendix 6	55
Detailed Findings of the Study	55
IMPORT PROCESSING	55
EXPORT PROCESSING	64
Appendix 7	68
Time Taken In Days To Release Shipment	68

List of Tables

Table 1: Average Times for Cargo from Arrival to Release	14
Table 2: Import Cargo	16
Table 3: Export Cargo	17
Table 4: Cargo Branch Processing	55
Table 5: Simplified Procedures	56
Table 6: Truck Terminal India (TTI) Yard	57
Table 7: Manifest Branch	57
Table 8: Assessment and Examination	58
Table 9: Payment of Duty Taxes – Release Order	59
Table 10: Port Authority Release	60
Table 11: Joint Check Point – Customs and Border Guard of Bangladesh	60
Table 12: Time intervals for Agent possession of hard copies of documentation	61
Table 13: Transit Time	63
Table 14: Assessment	64
Table 15: Payment of Assessment	65
Table 16: Examination	65
Table 17: Release and Export	66
Table 18: Time intervals for Agent possession of hard copies of documentation	66
Table 19: Time taken in days to release shipment: Import	68
Table 20: Time taken in days to release shipment: Export	69

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. Delays in release of goods is detrimental to trade facilitation, a deterrent to direct foreign investment, is costly to importers and exporters and ultimately to consumers.

Customs administrations are a critical component in the efficiency of international trade as they process every consignment to ensure compliance with national and regulatory requirements as well as international trading rules. Customs has 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 the National Board of Revenue (NBR) is committed to undertake studies of the time taken from the arrival of goods until their release at all of the Bangladeshi Customs establishments. The studies will identify the component parts of the clearance procedures and measure the time taken within each component so as to ascertain where improvements could be effected. The main objectives of these studies are to access existing procedures and identify constraints, and to propose measures to reduce the time required for the release of goods.

NBR has commissioned the International Finance Corporation (IFC - Member of the World Bank Group) to assist them in carrying out the studies. A study has been carried out at the Custom House in Chittagong. This report outlines the results of the study carried out at Benapole Custom House.

This study estimates the mean time difference between the arrival and release of imported and exported goods. It also measures the time required for the key intervening processes in the clearance process e.g. lodgement of declarations, assessment of duty payable and physical examination of the goods as well as non-Customs procedures such as those of the Bangladesh Land Port Authority (BLPA) at Benapole. .

Geographically, Benapole is a major point for border trading between India and Bangladesh owing to its proximity to Kolkata. Kolkata, one of the commercial hubs of India, is only 80 kilometers away from the Petrapole-Benapole land border. Petrapole is

the Indian Customs Station situated across the border from Benapole. Benapole is operated and managed by the Bangladesh Land Port Authority.

The Custom House, Benapole is the largest land port and the second largest custom station of Bangladesh as far as the total import volume and revenue collection is concerned. It is situated at the western border of Bangladesh. Most of the import and export trade between Bangladesh and India is done through this port using trucks as the prime carrier.

Key finding of the Benapole Study

The average time taken in Benapole for release of all types of cargo at **import** is **5 days, 18 hours and 24 minutes**. This is the average of cargo subjected to normal procedures and those subjected to simplified procedures. For import cargo that is subjected to **normal clearance procedures**, the time taken is **6 days 23 hours 0 minutes**; for import, cargo subjected to **simplified procedures** it is **1 day 1 hour and 26 minutes**.


The average release time taken for **export cargo** is **4 days, 5 hours and 26 minutes**. This time needs to be reduced in order to facilitate legitimate trade and meet the objectives outlined in the NBR's Strategic Plan.¹

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

Procedures and practices should be reviewed to remove delays, duplication and unnecessary actions by Customs, other government agencies, the port authority, and Clearance and Forwarding 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 the effective risk segmentation to expedite simplified release procedures for low risk traders.

¹ It should be noted that, in the case of imports, there is a recorded time of 11 hours and 40 minutes reflecting the average time interval between when Bangladesh Customs receives documentation from the border man, assigns the manifest number, processes the Indian car pass and returns the documents to the border man to when the Indian truck actually crosses the border and enters Bangladesh. This time has not been used in the above calculations.

IMPORT					
General Port Procedures	Customs Processing	Banking	Port Release Procedures	Non Regulatory/Agent Procedures	Total Time for Release
16 hr 3 min	13 hr 54 min	12 min	2 hr 39 min	4 days 10 hr 36 min	5 days 18 hr 24 min



EXPORT					
Customs Processing	Banking	Port Release Procedures	Non Regulatory/Agent Procedures	Total Time for Release	
4 hr 49 min	13 min	4 min	4 days 20 min	5 days 18 hr 24 min	

Principal Recommendations

A full-fledged 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 by NBR within 6-12 months with the intention to enhance, streamline or eliminate them as appropriate:

- 100% physical checking of Import Declarations – replaced by introducing systems generated random quality control provisions on lodgement/receipt of declarations;
- 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 downward release times;
- 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;
- 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.

At Benapole NBR should also consider:

1) 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 to avoid overlap and waste;
2) in conjunction with India, develop an EDI method for filing truck manifests in advance of the arrival of the truck;
3) implement a pilot programme to allow Indian trucks to proceed under bond to deliver specific products such as perishable goods and manufacturing parts to the importers' premises – depending on the success of the pilot, expand the permitted commodities;
4) initiate discussions with BLPA to streamline the shed allocation system;
5) create an inter-departmental co-ordinated border management committee streamline cargo clearance, permit management, concurrent cargo examinations and to move to fully implementing co-ordinated border management;
6) introducing 'Customs uniforms' for all front-line Customs staff;
7) creating public counters/areas for client interactions to improve overall systems, office, documentation and physical security;
8) increase staffing at the port to the sanctioned level.

Additionally, NBR should continue to develop 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 in points c) and d) above 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.*

The implementation of the principal recommendations outlined above would, improve the facilitation of low risk trade, improve the country's position in world productivity rankings, improve operations at Benapole Port, increase the visibility of Customs as a 'central' border agency and increase productivity and predictability for traders. NBR needs to determine realistic goals to reduce the overall number of days taken for the release of cargo at Benapole. 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- 36 months). Attainment of these goals should be measured through future TRS studies.

INTRODUCTION AND CONTEXT

1.1. Introduction

1.1.1. The demand for efficient regulatory procedures

Over the past several years there has been a tremendous growth in cross-border trade. This has been brought on due to improvements in supply chain management, improvements in the transportation industry, establishment of Customs Unions and free trade agreements and the general lowering of tariffs. With this growth, there has been a demand for facilitation for legitimate traders with respect to regulatory procedures they and their goods are subjected to at the border. Traders are demanding simplification of procedures and a reduction of time needed to satisfy regulatory authorities in order to obtain release of their goods.

As Customs is present at all international borders, it is usually considered the main regulatory authority at the border. All goods entering the territory of a country come under Customs control and Customs is mandated to maintain 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. Other government regulatory agencies also have a role to play in this regard and have established policy and procedures affecting international trade. This regulatory intervention in the supply chain is a commercial concern of the international traders and is often considered a hindrance and deterrent to trade. It is necessary for governments to understand the end to end supply chain management, including Customs and other government stakeholders' efficiency, in order to make any improvements or to identify desirable regulatory changes which would ensure the effective facilitation of trade.

1.1.2. Time Release Study (TRS) measures the performance of Customs activities and those of other stakeholders

The World Customs Organization (WCO) is an international non-governmental organization representing Customs administrations. The WCO membership represents 179 countries accounting for 98% of world trade. It holds the unique position as the international voice of Customs².

The WCO's Mission Statement is "The WCO provides leadership, guidance and support to Customs administrations to secure and facilitate legitimate trade, realize revenues, protect society and build capacity."

In order to provide guidance, the WCO has produced a number of conventions and tools to be used by Customs administrations. One such tool is the Time Release Study.

² WCO Annual Report for 2012/2013

The TRS seeks to accurately measure the relevant aspects of the effectiveness of operational procedures that are carried out by Customs, other regulatory actors and private sector stakeholders in the standard processing of imports, exports and in transit movements. The data obtained from this measurement is used to determine the effectiveness of procedures, identify problematic areas, and decide on potential corrective measures to increase efficiency and effectiveness.

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

1.1.3. The need for a TRS in the Bangladesh NBR reform process

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

Governments and 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 aids Customs in identifying both the problem areas and potential corrective actions to take in order to increase efficiency.

Trade facilitation³ 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. Article 6.1 reads "6.1. Members are encouraged to measure and publish their average release time of goods periodically and in a consistent manner, using tools such as, inter alia, the WCO Time Release Study."⁴

Another aspect of Bangladesh's international commitments is that of it being a Contracting Party to the *International Convention on the Harmonization and*

³ 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

⁴ Agreement on Trade Facilitation – Ministerial Decision of 7 December 2013

Simplification of Customs Procedures (as amended) (known as the Revised Kyoto Convention [RKC]). Bangladesh became a Contracting Party to the 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 taking 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 Time Release Study is an important aspect of this plan and is specifically identified under Strategic Objective 7 – Facilitate legitimate trade and travel while ensuring compliance with Customs and allied legislation. Activity 7.6.3 of Strategic Objective 7 states “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 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:

- Complicated and duplicative Customs procedures.
- Complex and non-transparent administrative requirements, often pertaining to documentation.
- High costs for processing information resulting from limited automation.

Time Release Studies 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.

1.2. Benapole Custom House

Geographically, Benapole is a major point for border trading between India and Bangladesh owing to its proximity to Kolkata. Kolkata, one of the commercial hubs of India, is only 80 kilometers away from the Petrapole-Benapole land border. Petrapole is the Indian Customs Station. Benapole is operated by the Bangladesh Land Port Authority (BLPA).

The Custom House, Benapole is the largest land port and the second largest custom station of Bangladesh as far as the total import volume and revenue collection is concerned. It is situated at the western border of Bangladesh. Most of the import and export trade between Bangladesh and India is done through this port using trucks as the prime carrier.

Since its inception Benapole land port was a land Customs station headed by a Superintendent (*currently named as Revenue Officer*) of Customs. During 1984 it was declared as a Customs Division under the leadership of an Assistant Collector (*currently named as Assistant Commissioner*). Later, in response to its rising importance in terms of import volume it was declared as a full-fledged Custom house in 2000. Currently Benapole Custom House is headed by a Commissioner of Customs, supported by 2 Joint Commissioners, 12 Assistant Commissioners, 17 Revenue Officers, 78 Assistant Revenue Officers and 80 other support staffs.

The old three storied and the new two storied administrative building of this Custom House was constructed during 1948 and 2005 respectably. The total area of the Custom House premise is approximately 17 acres. At present almost 190 officials and staff are using this custom house and a huge number of stakeholders also use this facility for their routine day to day work. The first and only “Customs Museum” of the country is also situated in this Custom House.

Almost 500 loaded Indian trucks enter daily into Bangladesh through the Benapole border and about 250 bills of entry per day are submitted for the clearance of those goods. The Benapole land port, licensed as a bonded area by the National Board of Revenue (NBR) assist the Benapole Custom House by storing and providing security of imported goods. There are currently 42 warehouses and one open yard within the Benapole land port for storing the imported goods.

The passenger management at the Customs and Immigration International Check Post (ICP) is also under the jurisdiction of the Custom Bouse, Benapole. Around 2500 passengers travel through this international check post everyday. Arrivals for fiscal year 2010-11, 2011-12 and 2012-13 were 224,673; 299,569 and 333,453 travellers repectively. Departures for the same periods were 268,262; 302,417 and 32,876 travellers.

For the improvement of Import/ export clearance process and also for transparency, better monitoring and control, the Custom House, Benapole adopted the ASyCuDa++ system in 2002. The ASyCuDa World version has been implemented in this Custom house since April, 2014.

The major import items of this port are basic agricultural products, capital machinery, industrial raw materials, raw materials for RMG, motor parts, motor vehicles, MS billets, paper, paper board and PP products, industrial chemical, polyester chips, tyre, tubes, beverage concentrate, synthetic fabrics, pharmaceutical raw materials, fresh fish and cosmetics. The approximate percentage breakdown of commodities documented on

Bills of Entry is as follows: Perishables & Agricultural Primary Products 6 -7%; Industrial Raw Materials, Capital Machineries and Parts and Accessories (i.e. intermediary products) 76- 77% and Consumables or Finished Goods 16-17%.

The main exports items are jute and jute products, rice bran oil, cotton rags, fruit juice, potato chips, soap, RMG, betel nuts, handloom products, crude sesame oil, frozen shrimp and unrefined lead.

For the fiscal year 2012-2013, there were 63,742 Bills of Entry and Export processed at Benapole – 49,673 Bills of Entry and 14,069 Bills of Export. Total revenue of 22,033.2 million BDT was collected during that fiscal year.

Benapole Custom House responsibilities are consistent with objectives of the Customs wing NBR. Specifically, it is primarily responsible for collection of all duties and taxes at the import stage. Apart from collection of government revenue, it is also responsible for trade facilitation, enforcement of government regulations, protection of society and environmental protection, preparation of foreign trade statistics, trade compliance and protection of cultural heritage. Benapole Custom House is also responsible for managing the movement and processing of international passengers.

1.3. Customs Processing at Benapole Custom House

1.3.1. Overview of the Customs Clearance Process

Customs processes at Benapole Custom House are a combination of manual and automated procedures. This applies to both import and export regimes. ASYCUDA++ is the automated system that was utilized in Benapole Custom House for the majority of the study time. As stated above, ASYCUDA WORLD was implemented in April 2014 which took place during the conduct of the study.

Clearing and Forwarding Agents (C&F Agents) play a major role in clearing shipments. The release and clearance processes relies on reviews by Customs of hard copies of documentation. At almost every step in the process the hard copies are returned by Customs to the C&F Agent for physical transferring of the documents to the next step in the process. The data clearly shows that the major portion of the time taken for release is attributable to this procedure.

1.3.2. Import Cargo Processing

In order for an Indian truck carrying import cargo to enter Bangladesh at Benapole, it and its cargo must undergo several procedures administered by various border agencies. These are broadly categorised as procedures relating to the arrival of the truck at the border which are handled by the Clearing and Forwarding Agents, BLPA

and Customs;BLPA procedures concerning shed allocation, unloading of the truck and warehousing of the goods; procedures relating to Customs – manifesting procedures, assessment and examination of the cargo; the payment of duty at the Sonali bank; the BLPA release procedures and the release procedures conducted by Customs and the Border Guard of Bangladesh. The detailed steps are reflected in the questionnaires and process maps. The major steps involved in these procedures are detailed below:

- On arrival of import cargo at Indian side of the border area, the Borderman of C&F Agencies crosses over to Indian side, collects car pass and manifest from the carrier;
- Submission of driver, truck and manifest information for recording in ledgers at the Tong House;
- The Border-man again crosses over to Indian side and shows manifest and car pass to the Indian border outpost and truck is then permitted to enter Bangladesh;
- Submission by the Agent of manifests to the Manifest Branch; manifest processing by Customs and subsequent transfer of the manifest to the Cargo Branch;
- Truck proceeding to the BLPA Truck Terminal India (TTI) yard to await assignment of appropriate shed – trucks carrying cargo that is subject to simplified procedures proceed directly to the shed area;
- The unloading of Indian trucks and warehousing the imported cargo;
- Customs processing of the Bills of Entry – printing Bill and entering data into ASYCUDA - assessment and examination;
- Payment of duty;
- Customs release order produced;
- Loading of Bangladeshi trucks and completion of BLPA release procedures including payment of port charges; and
- Verifying the bona fides of the release documentation at the Joint Check point by Customs and the Bangladesh Border Guard.

Goods subject to simplified procedures referred to above in point 4 are: perishable goods and primary agricultural products, industrial raw materials, capital machineries including parts and accessories and motor vehicles previously imported through Benapole. The simplified procedures basically permits the Indian truck to proceed directly to the appropriate area in the shed area (Shed 31) without going to the TTI and the cargo to be offloaded from the Indian truck and loaded directly onto the Bangladeshi truck without being warehoused. Customs also gives these commodities priority treatment.

There are 71 discrete steps involved from the arrival of import cargo at the border to its final release at the Customs and Border Guard Joint Check Post. If there are errors on documentation submitted there is an additional 11 steps needed to correct the errors. These steps are shown in Appendix 2.

1.3.3. Export Cargo Processing

Export cargo processing is less complicated than the import processes. It consists primarily of Customs assessment; payment of any assessment; Customs examination and Customs and BLPA release procedures and export. The main steps involved are:

- Submission of export documentation by the Agent;
- Customs assesment;
- Payment of applicable fees;
- Customs examination – completed during transfer of cargo from Bangladeshi trucks to Indian trucks;
- Issuance of car pass, gate pass and release order;
- Recording of Export General Manifest information in ledgers maintained by Customs and BLPA; and
- Customs verification of documentation and subsequent export.

Export processing involves 42 discrete steps for normal processing with an additional 10 steps needed to correct any errors. Appendix 3 is the process maps detailing the export cargo processing steps.

1.4. Objectives of the Benapole TRS

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

- a) identifying bottlenecks in the international supply chain and/or constraints affecting release of goods;
- b) establishing baseline trade facilitation performance measurement; and
- c) identifying opportunities for trade facilitation improvements

1.5. Methodology in conducting the TRS at Benapole

The phases of the Bangladesh Time Release Study at Benapole Custom House and the Land Port of Benapole were:

- Preparation of the study including process mapping, development of study tools and sampling
- Briefing and sensitizing the stakeholders
- Pilot testing
- Analysing and validating data
- Report preparation with key findings and recommendations

The methodology outlined in the WCO's Guide to Measure 'The Time Required for the Release of Goods Version 2' and the WCO internet based software were used to

conduct this survey. The International Finance Corporation (Member of the World Bank Group) 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 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 throughout Bangladesh. OrQuest had assisted in the conduct of the TRS that was previously conducted at Chittagong.

OrQuest's role was to:

- Design a methodology for the collection of the required data;
- 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.

The methodology referred to above was approved by the TRS team and is attached as Appendix 4.

Initially it was decided that the TRS would be conducted for a period of 5 regular working days commencing on the 16th of April and distribution of questionnaires ending on the 22nd of April. However, due to low submission rate of manifest and Bills of Export the TRS Team further reviewed the field schedule and changed the same to extend the distribution of export questionnaire until the 23rd of April and the 27th for import. It was also decided that May 12th would be the cut-off date for collecting the questionnaires.

Sampling Process

The original plan was to obtain 375 samples for import and 230 samples for export based on the projected number of consignments. For import, that would translate into collecting data on every 3rd Bill of Entry and for export it would be necessary to collect data on all Bills of Export. However, due to inflow of low number of import consignments, it became necessary to collect data on all imports as of the 4th day of the study.

The final number of questionnaires entered into the WCO database was 226 for export and 297 for import.

Questionnaires

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 Benapole Custom House and the BLPA premises. The process maps were validated by Customs as were the questionnaires.

The format of the questionnaires was based on WCO guidelines. Sample questionnaires are attached as Appendix 5.

1.5.2. Phase 2- Briefing and sensitizing the stakeholders

The following initiatives were undertaken during this phase:

- Presentation and explanation of the TRS by Mr. Farid Uddin, Member, Customs Policy NBR to Customs officials and selected Clearing and Forwarding Agents was given at Benapole on April 7 2014.
- Extensive training offered to OrQuest employees. Training was conducted by the Senior Operations Executive of OrQuest from 5th to 7th April 2014. Training included thorough explanation of questionnaires and how they were to be completed as well as a tour of the various locations in Benapole custom House and Land Port where the activities take place.

1.5.3. Phase 3 -Pilot Testing

Pilot tests of the proposed questionnaires and methodology were conducted on the 8th and 9th of March 2014. 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;
- Augment the initial training the enumerators of Org-Quest Research Limited received by having them observe the import and export process/activities both in Benapole Custom House and in Benapole Port Area ;
- Physically acquaint the enumerators with the process areas where actual works ; and
- Acquaint the Clearing and Forwarding Agents about the actual conduct of the study.

The pilot test results were not satisfactory as very few completed questionnaires were returned. After reviewing the findings of pilot survey, it was decided to increase

the number of field personnel from 57 to 70 as per guidance of the TRS team, and redistribute their stations in order to ensure the collection of the questionnaires.

Conducting the Study – Duration and Timing

The final survey was conducted between April 16 and April 27, 2014. Questionnaires were distributed for exports until 23 April and for imports until 27 April. The cut-off date for receiving completed questionnaires was May 12, 2014.

1.6. Data Analysis During the study period

ASYCUDA statistics show that one thousand one hundred and seventy-eight (1178) Bills of Entry and three hundred and eighty (380) Bills of Export were submitted to Customs during the study period of April 16 to April 27. Two hundred and ninety seven⁵ (297) completed questionnaires for import and two hundred and twenty six (226) questionnaires pertaining to export were entered into the WCO system.

The interval from Arrival to Release is the primary TRS measure. The TRS results for Benapole are shown below in the Results Table. The table reflects the aggregated results of the Time Release Study.

Table 1: Average Times for Cargo from Arrival to Release

Interval	Type of Cargo	Average Time
Total Time From Arrival of Indian truck to Final Release of Goods – average of time taken for both normal procedures and time taken for simplified procedures	Import	5 days 18 hours 24 minutes
Total Time From Arrival of Indian truck to Final Release of Goods – normal procedures	Import	6 days 23 hours 0 minutes
Total Time From Arrival of Indian truck to Final Release of Goods – simplified procedures	Import	1 day 1 hour 26 minutes

⁵ This meets the requirement of 95% confidence level and 5% margin of error

Total Submission Export Goods	Time of to Release	From Bill of of	Export	4 days 5 hours 26 minutes
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1.7. Anomalies Encountered While Administering Study

During the study the following situations were encountered:

- both import and export volumes were lower than anticipated;
- ASYCUDA World was being implemented during the study period;
- there was a country wide system failure during the study period; and
- in not all case were the the sequences outlined in the questionnaire followed – as an example, Agents often paid charges for export transactions after the trucks had entered India;
- For imports, it should be noted that, there is a recorded time of 11 hours and 40 minutes reflecting the average time interval between when Bangladesh Customs receives documentation from the border man, assigns the manifest number, processes the Indian car pass and returns the documents to the border man who returns them to the driver on the Indian side of the border. This time has not been used in the above calculations.

Despite these anomalies, there was enough data collected during the study to allow for an accurate reporting of the time taken for release of goods.

2. FINDINGS OF THE STUDY

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

- The TRS results indicate that neither the stand-alone Customs processes nor the BLPA stand-alone procedures are a major impediment to trade either import or export but opportunity for improvement exists (the average aggregate times for Customs processing is approximately 14 hours for import and 5 hours for export; for the BLPA the times are approximately 18 hours for import and 5 minutes for export; total average time for release for import cargo is approximately 5 days and 18 hours while export is approximately 4 days 5 hours.) ;
- All imports are subject to full document check and examination by Customs and other border agencies where necessary. This lack of a risk based approach to

clearance by all border agencies. Hampering trade facilitation and causing delays in the time taken to release goods.

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 trusted trader programme that would allow for the use of green, yellow and red lanes.

Opportunities are also present for the BLPA. Results show that on average Indian trucks spend 20 hours in the TTI awaiting shed assignment. This could be reduced by revising the system of allocating sheds.

2.1. Processing Time By Phase

Table 2 and Table 3 summarize the average times reported in the Import and Export questionnaires for each phase of release of the cargo. The questionnaires 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. Two hundred and ninety-seven (297) questionnaires form the basis of the Import calculations and two hundred and twenty-six (226) questionnaires form the basis of the Export calculations. The times shown in the first four lines of these tables reflect a total of the times reported in the questionnaires. All 297 import questionnaires and all 226 export questionnaires had times reported for the release intervals and consequently the last line reflects the actual average time taken for release. This will explain the minor difference in the totals of the first four lines and the time reflected in the last line.

Detailed statistical breakdowns of the intervals are reflected in Table 4 to Table 18 which are attached as Appendix 6. These tables also reflect the number of questionnaires used to calculate the average time for the reported interval.

Table 2: Import Cargo

Import Procedure	Average Time
Port Authority Processing After Arrival Indian truck (pre Customs)	16 hours 3 minutes
Customs Procedures	13 hours 54 minutes
Banking Procedures	12 minutes
Port Authority Clearance Procedures (post Customs)	2 hours 39 minutes
Non Regulatory/Agent Procedures	4 days 10 hour 35 minutes
Total Time From Arrival of Indian truck to Release of Goods	5 days 18 hours 24 minutes

Table 3: Export Cargo

Export Procedure	Average Time
Customs Procedures	4 hours 49 minutes
Banking Procedures	13 minutes
Port Authority Clearance Procedures (post Customs)	5 minutes
Non Regulatory/Agent Procedures	4 days 18 hours 24 minutes
Total Time From Submission of Customs Documentation to Release of Goods	5 days 18 hours 24 minutes

.Appendix 7 details the number of days taken to release shipments.

2.2. General Comments and Observations

- 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 can also be referred to higher levels of management. This reflects a duplication of work in the Customs procedures.
- There is no robust risk management system and no formal post clearance audit system. All Bills of Entry and Bills of Export are subject to full documentary checks and full examination.
- Few border agency personnel wear a uniform which makes it challenging to identify who is border management personnel and who members of the general public or traders. Agents have direct access to Customs officers engaged in the assessment, classification and valuation processes.
- The team was advised that the sheds were dedicated to specific commodities. Consequently, if a particular shed was full and there was a truck with that commodity as its cargo, the truck had to remain in the TTI yard until that shed was empty enough to accept its cargo. The commodity could not be off loaded into another shed that was not full.
- In addition to the step involving shed allocation, the procedure of unloading an Indian truck and then loading the cargo onto a Bangladeshi truck is labour intensive, costly to the trader and adds to the time taken for release. This step

and the above step could be virtually eliminated by allowing inland in bond movement.

- Other government agencies conduct their examination any time mutually convenient for them and for the C&F agents. These are not necessarily done concurrently with Customs. This happens especially in case of truck shipments of perishable items, when unloading from the Indian truck, examination and loading into the Bangladeshi truck occur simultaneously.

3. 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 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:

3.1. 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.
- As part of the overall risk management continuum, implement a trusted trader program as outlined in the Revised Kyoto Convention. This would allow traders who meet certain criteria to benefit from simplified procedures such as direct release, prior release, and simplified declaration.⁶
- 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.

⁶ It is recognized that NBR is developing an Authorized Economic Operator program.

- Fully implement the selectivity module of ASYCUDA World for risk management of all cargo declarations.
- Provide risk management training to front line officers
- Seek co-operation of Clearing and Forwarding Agents to reduce time that hard copies of documentation are held rather than being submitted and thus slowing down the process.

3.2. Port Processing

- Revise the system of shed allocation so that trucks do not have to remain in the TTI yard for an extended period of time

4. TIME RELEASE STUDY ACTION PLAN

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 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.

Time Release Study Action Plan

	Activity/Action	Responsible Agency	Timeline	Outcome
	Short term: 6-18 months			
1	Eliminate Redundant Procedures			
	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
	Revise method of shed allocation	NBR Customs BLPA	6 -12 months	Reduced time for trucks to remain in TTl. Reduced time taken for release. Savings to trader
	Confirm documents required for importing and exporting. Identify which documents could be integrated or eliminated.	NBR Customs BLPA	6 – 12 months	Reducing the number of documents required for importing and exporting will reduce the time and cost to import and export.
	Compile a list of all official fees and charges for importing and exporting. Identify which fees and charges can be reduced or eliminated.	NBR Customs BLPA Other border agencies	6 – 12 months	Reducing the number of fees and Government charges required for importing and exporting will reduce the time and cost to import and export.

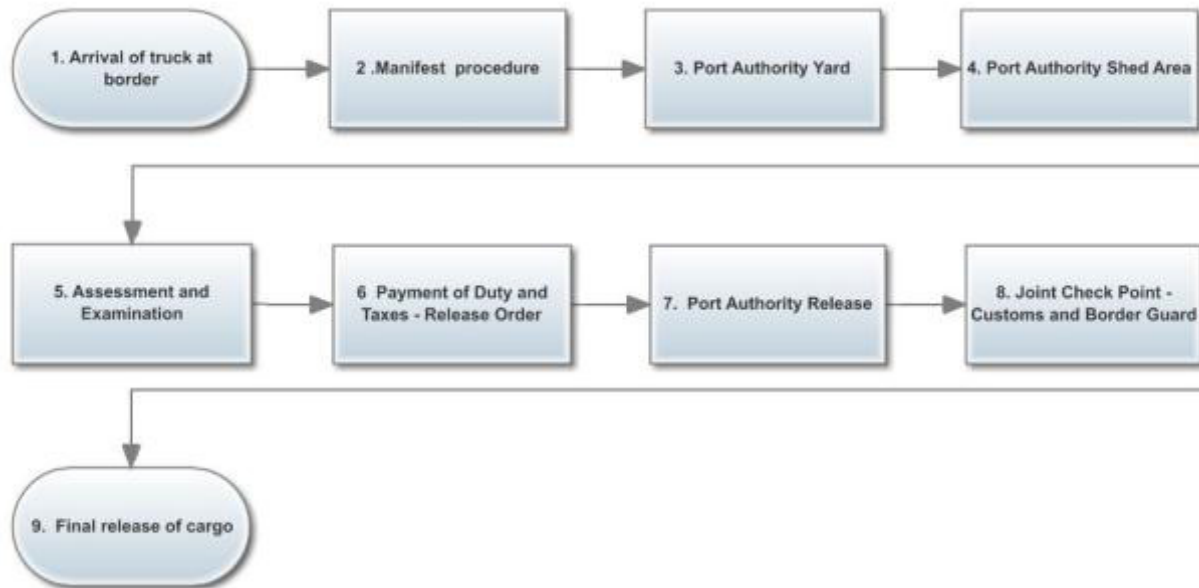
	Activity/Action	Responsible Agency	Timeline	Outcome
	Expand the simplified procedures by identifying importers and commodities considered low risk with good compliance records for routing via the “Green Lane” with no intervention	NBR Customs Other border agencies	12 – 18 months	Reducing the procedures required for border clearance will reduce time and costs for trader.
2	Conduct Additional Time Release Studies			
	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 risk management training to be given to Customs	NBR Customs Support from IFC	6-12 months	Trained Customs officers able to implement risk management and improve trade facilitation
	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

	Activity/Action	Responsible Agency	Timeline	Outcome
	Develop full-fledged risk management methodology including risk profiles, criteria for border inspections and a Post Clearance Audit programme.	NBR Customs Support from IFC	2 – 3 years	Implementation of risk based inspections will reduce time and costs for traders.
	Introduce risk management methodology to all border agencies	Conduct training/awareness seminars to introduce risk management methodology and to obtain input.	2 years	Implementation of risk based inspections will reduce time and costs for traders.
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 module ASYCUDA World for risk management of cargo	NBR Customs Support from IFC	2 years	Coordinated interventions Reduced time and expenses to the trader
	Ensure that the selectivity module ASYCUDA World for risk management of cargo includes risk profiles and selectivity required by other government agencies.	NBR Customs Support from IFC Other government agencies	2 years	Coordinated interventions Reduced time and expenses to the trader
	Long term: 3 years or more			
1	Automation/ICT			

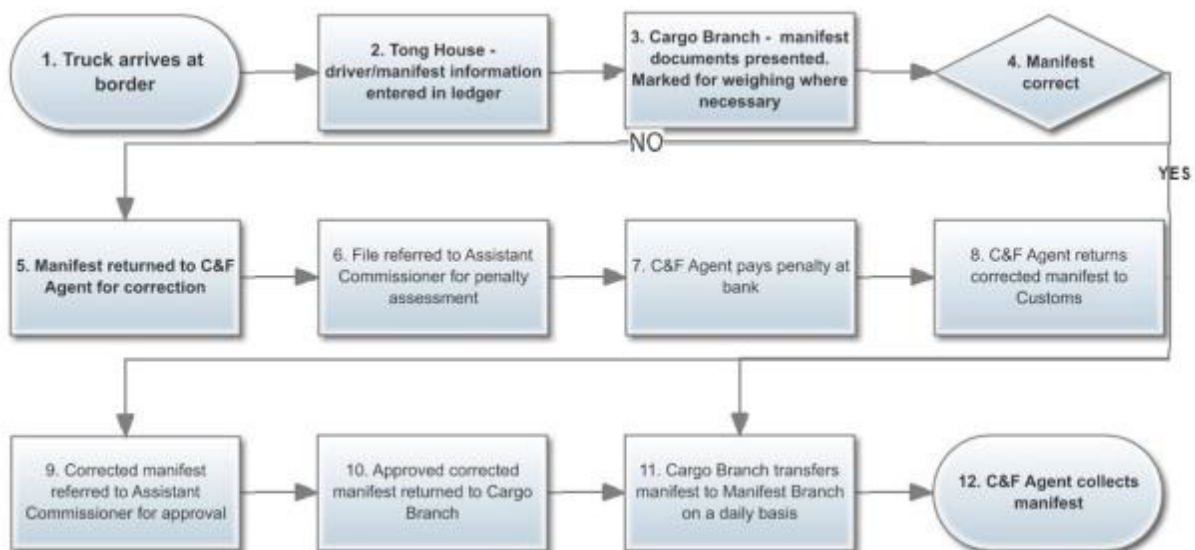
	Activity/Action	Responsible Agency	Timeline	Outcome
	Develop a strategy and plan to allow for the electronic exchange of data between Customs at Petrapole and Benapole.	NBR Customs Support from IFC	36-48 months	Exchanging data with India at the land border will reduce time and cost for the trader.
	Establish 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 Process Maps

IMPORT PROCESS – PORT OF BENAPOLE OVERVIEW

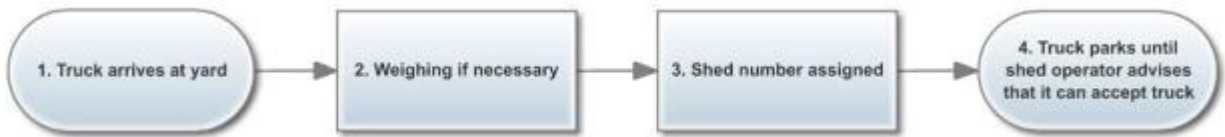


IMPORT PROCESS – PORT OF BENAPOLE MANIFEST PROCEDURE



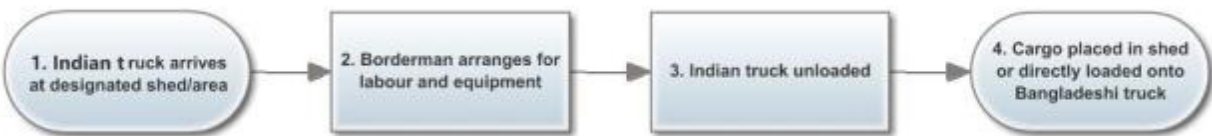
IMPORT PROCESS – PORT OF BENAPOLE

PORT AUTHORITY YARD



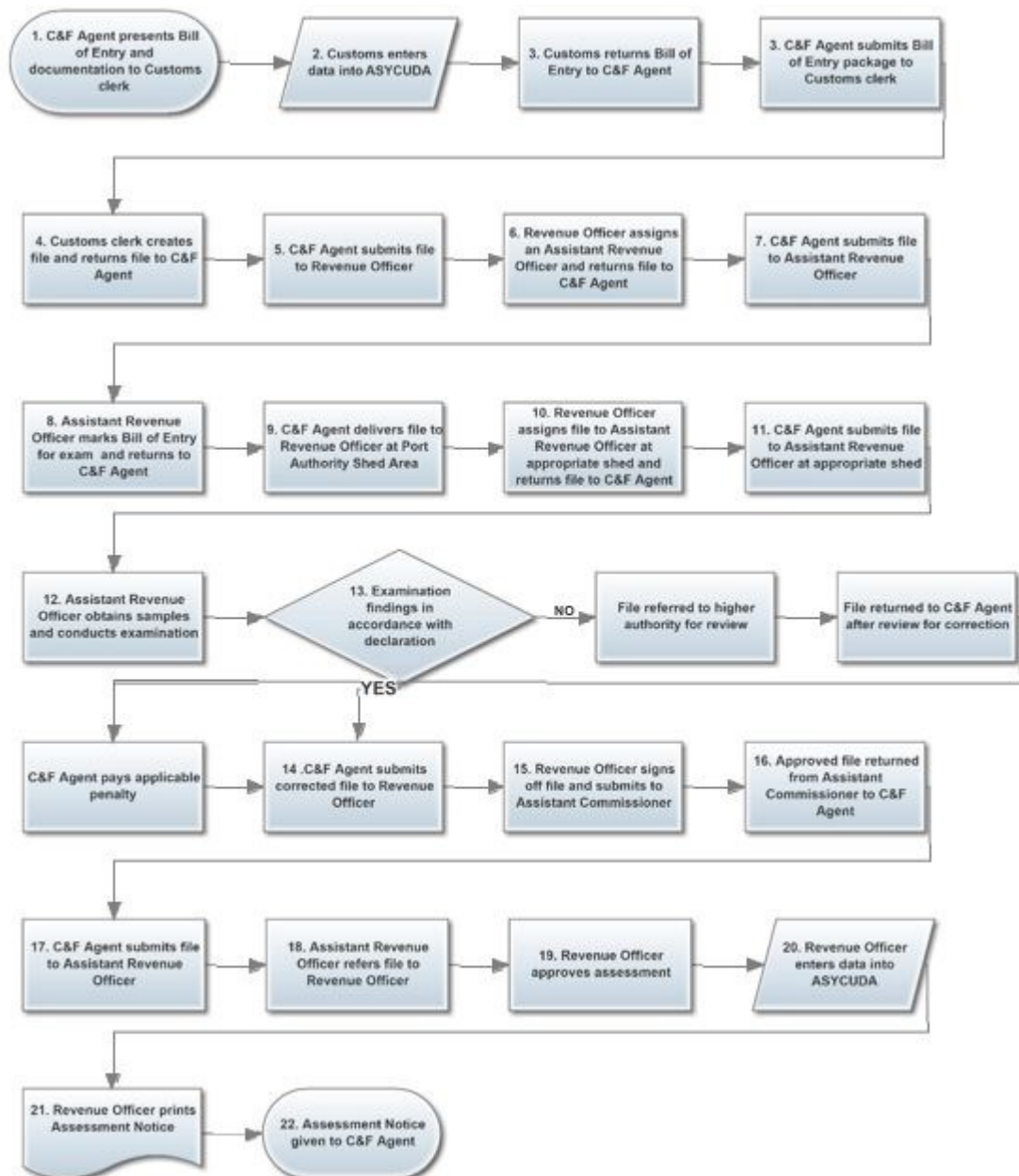
IMPORT PROCESS – PORT OF BENAPOLE

PORT AUTHORITY SHED AREA

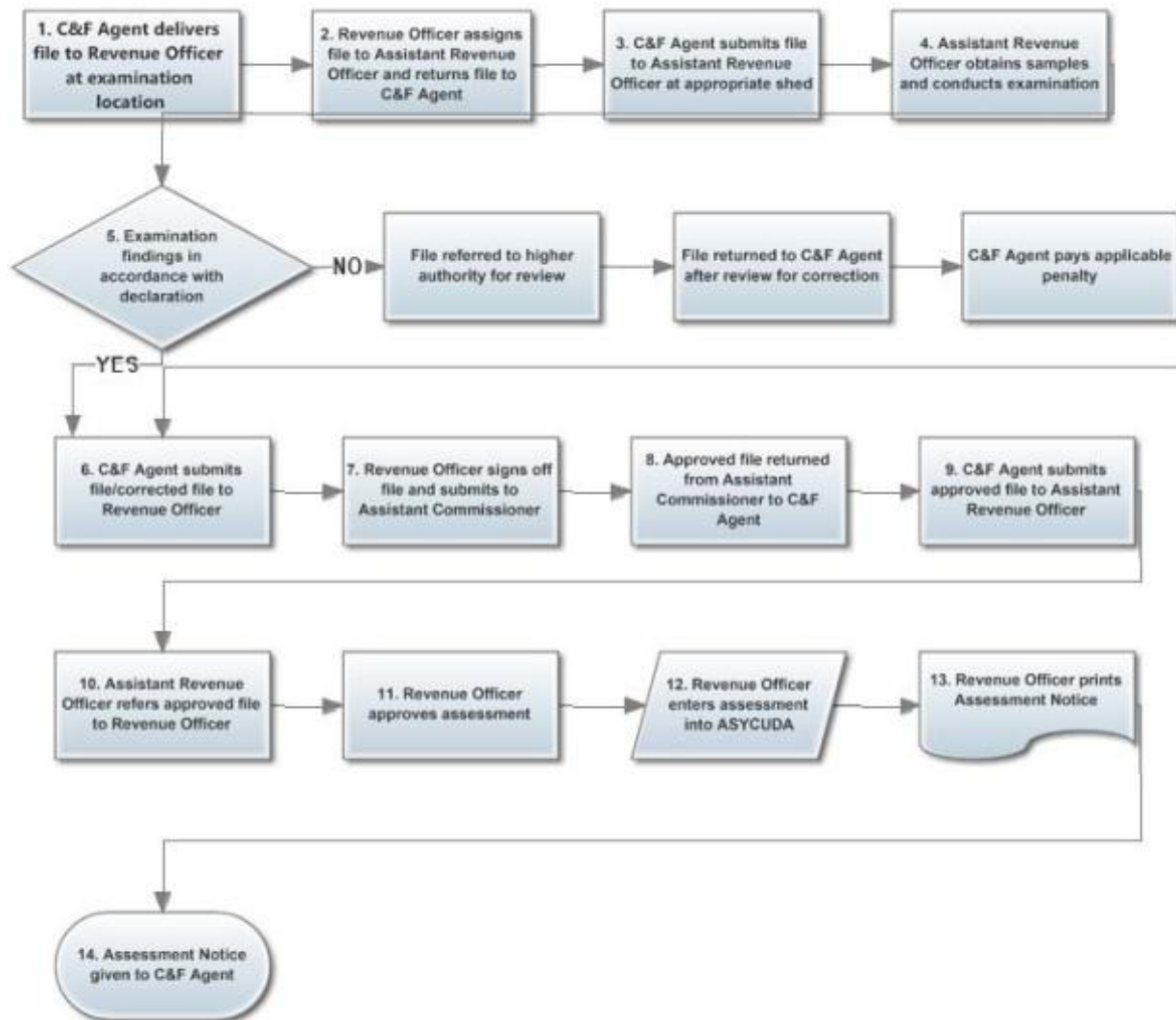


IMPORT PROCESS – PORT OF BENAPOLE

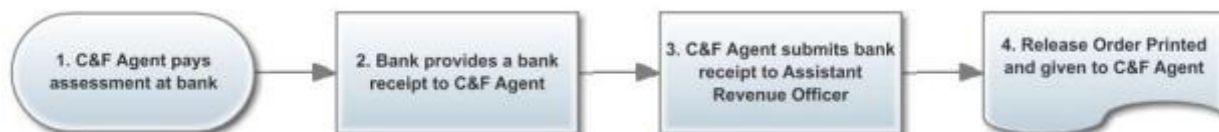
ASSESSMENT



IMPORT PROCESS – PORT OF BENAPOLE EXAMINATION

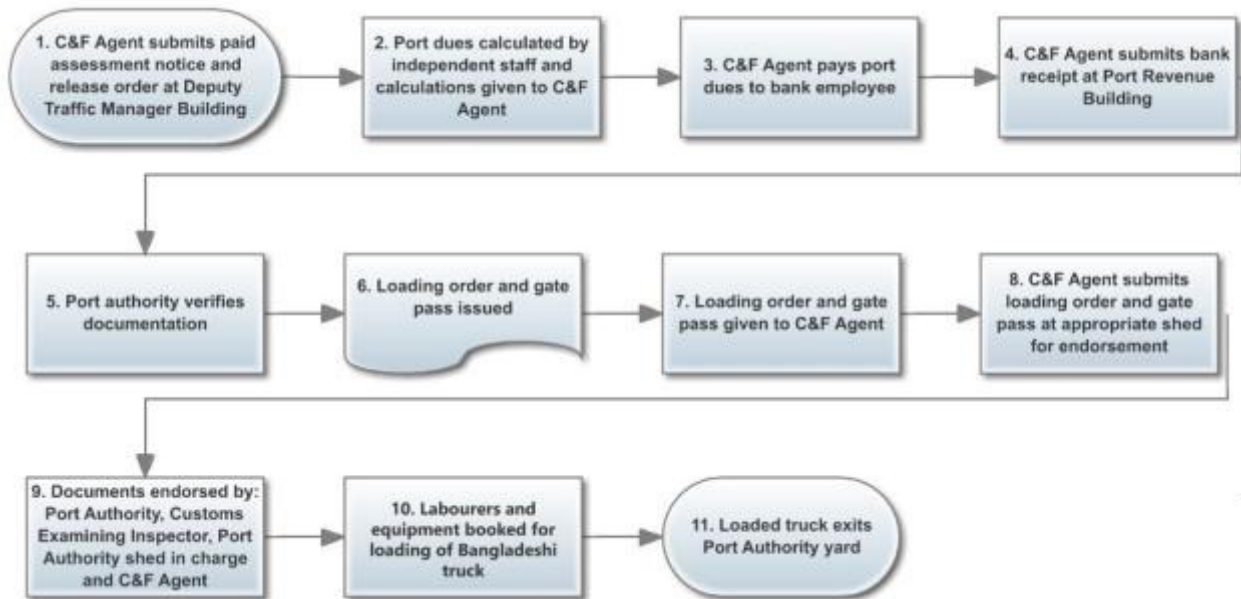


IMPORT PROCESS – PORT OF BENAPOLE PAYMENT OF DUTY AND TAXES – RELEASE ORDER



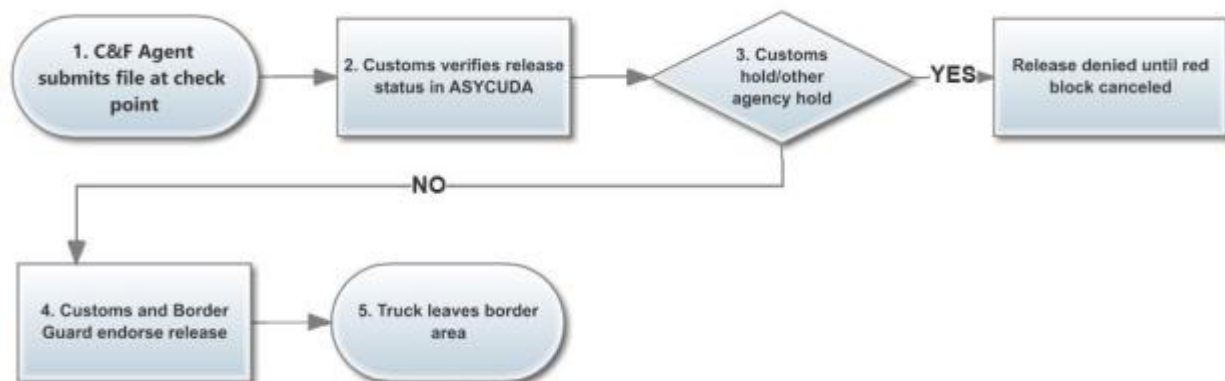
IMPORT PROCESS – PORT OF BENAPOLE

PORT AUTHORITY RELEASE



IMPORT PROCESS – PORT OF BENAPOLE

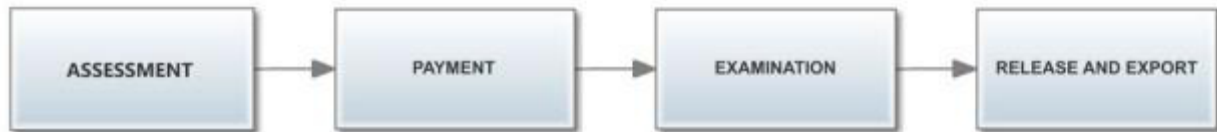
JOINT CHECK POINT – CUSTOMS AND BORDER GUARD



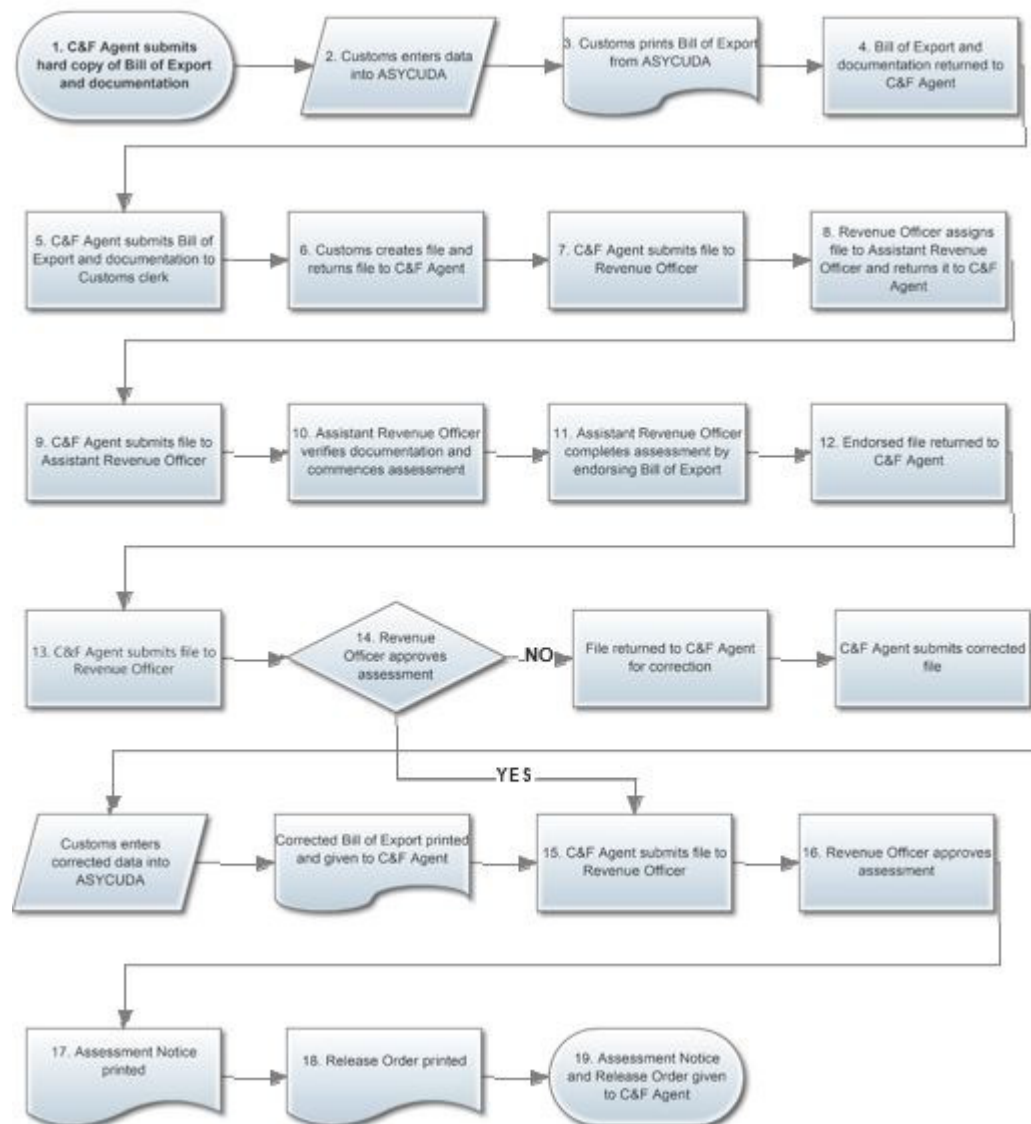
FINAL RELEASE OF CARGO

Export Process Maps

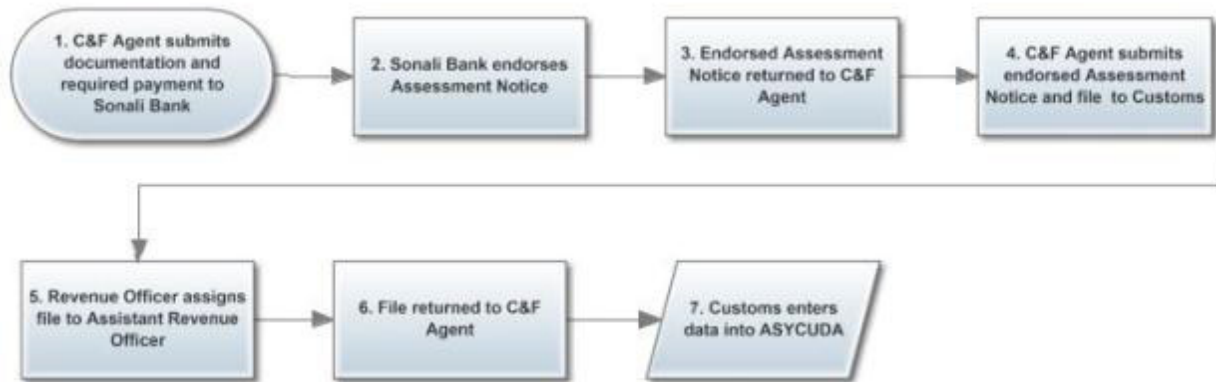
EXPORT PROCESS – PORT OF BENAPOLE
OVERVIEW



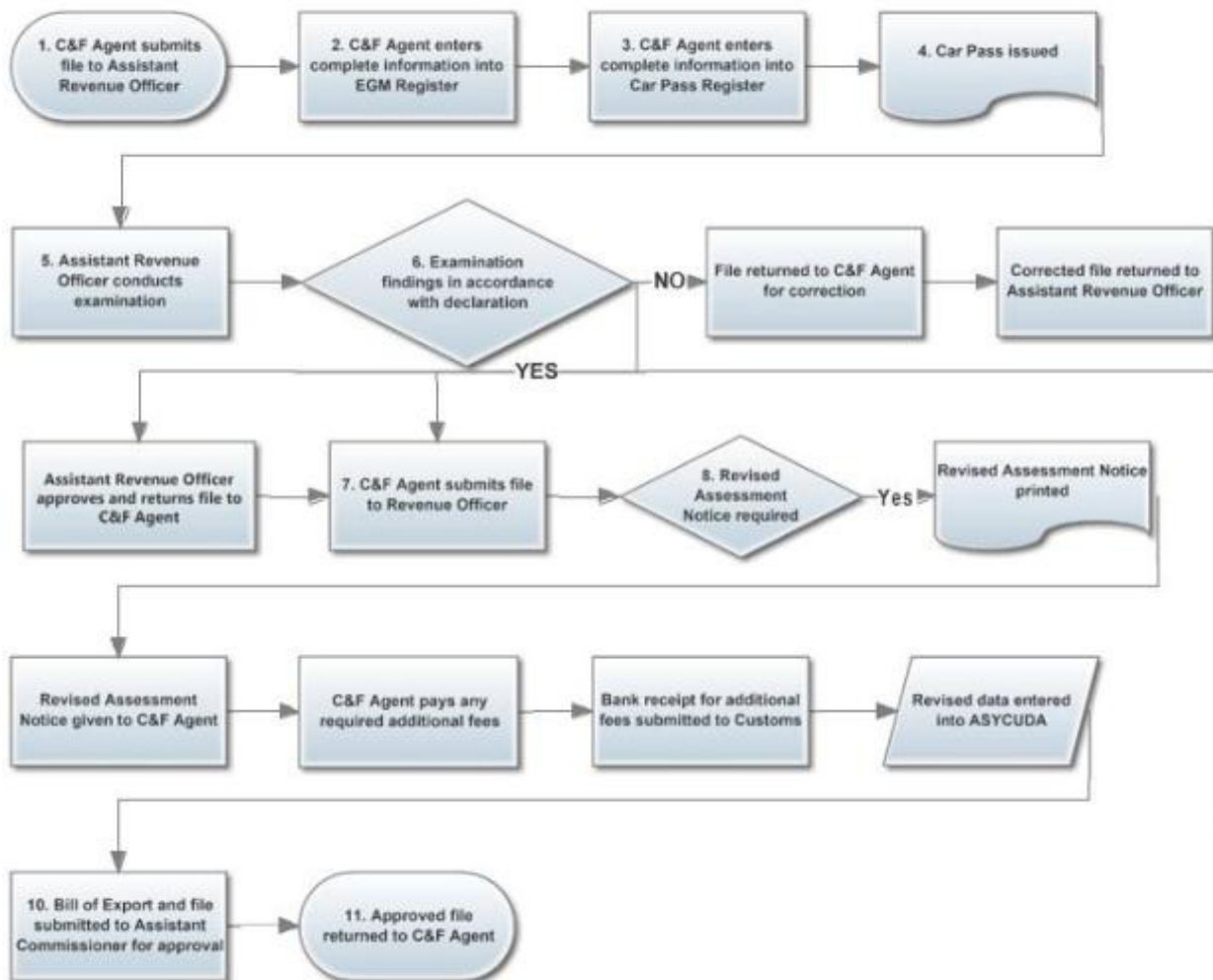
EXPORT PROCESS – PORT OF BENAPOLE ASSESSMENT



EXPORT PROCESS – PORT OF BENAPOLE PAYMENT



EXPORT PROCESS – PORT OF BENAPOLE EXAMINATION



EXPORT PROCESS – PORT OF BENAPOLE RELEASE AND EXPORT



Detailed Fieldwork Protocol/Operations Plan

Bangladesh Time Release Study-2013 in Benapole Land Port and Customs House, Benapole

Control Room: Monitoring & overall supervision			
Section	Position Number & Location	Enumerator (E) /Supervisor (S) & other personnel	Responsibility
Control Room	Customs Club at Benapole Customs House	Operations Coordinator –1 Assistant Coordinator – 1 Enumerator- 1 (stand-by)	<ul style="list-style-type: none"> • Maintaining registration for both import and export process. • Monitoring survey operations • Providing assistance/input in survey operations as and when required. • Ensuring quality of survey.

Import Process			
Cargo Branch: Sample selection, registration, cargo enters Bangladesh through tong house & manifest correction.			
Section	Position Number & Location	Enumerator (E) /Supervisor (S) & other personnel	Responsibility

Section- B. Cargo Branch	Position-1 Cargo Branch	Supervisor-Enumerators- 4 1	<ul style="list-style-type: none"> • Sample drawing randomly: Every 3rd consignment • Marking manifest (all copies) & car pass: Put a seal as “Selected for TRS”. • Record manifest number in register book. • Communicate manifest number to control room via mobile SMS. • Input appropriate data of relevant questions (product, manifest number and Q. 7 & 8) in the relevant part of survey form. • Inform manifest number to the next position for record and follow-up.
	Position-2 Tong House	Enumerators-2	<ul style="list-style-type: none"> • Record manifest number informed by previous desk (Position - 1) in register • Marking weighing slip: Put a seal as “Selected for TRS”. • Input appropriate data against relevant questions (Q.9 to 12) in relevant part of the survey form. • Put tick mark against recorded manifest number on completion of this section in register. • Inform manifest number to the next position for record and follow-up. • Check if marked for weighing. If yes, inform manifest number to position - 3, else inform position - 5 for record and follow-up.
	Position-3 Weighing Scale	Enumerator- 1	<ul style="list-style-type: none"> • Record manifest number if informed by previous desk in register. • Input appropriate data against relevant questions (Q.14-18) in relevant part of the survey form. • Check if marked for manifest correction. If yes, inform it to position - 1, else inform position - 4 for record and follow-up.
	Position-1 Cargo Branch: If marked for manifest	Enumerator- 1	<ul style="list-style-type: none"> • Record manifest number if informed by previous desk in register. • Input appropriate data against relevant questions (Q.19 to 24) in relevant part of the survey form while manifest correction requires.

	correction, it will go back to Position - 1	(Fixed)	<ul style="list-style-type: none"> Inform manifest number to the next position for record and follow-up.
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Section-C. Cargo enters at shed-31, unload, examination & load for Simplified Procedures. **Section-D** TTI Yard: Cargo enters at TTI Yard, shed posting, TTI exit & unload.

Section	Position Number & Location	Enumerator (E) /Supervisor (S) & other personnel	Responsibility
Section-C. Simplified Procedures	Position-4 Shed -31	Supervisor- 1 Enumerator- 1	<ul style="list-style-type: none"> Record manifest number informed by previous desk in register. Input appropriate data against relevant questions (Q.26 to 38) in relevant part of the survey form. Inform manifest number to the next position for record and follow-up.
Section-D. TTI Yard	Position-5 TTI Yard	Enumerator- 1	<ul style="list-style-type: none"> Record manifest number informed by previous desk in register. Input appropriate data against relevant questions (Q.39 to 41) in relevant part of the survey form. Inform manifest number to the next position for record and follow-up.
	Position-6 Shed Posting Office	Enumerator- 1 (Fixed)	<ul style="list-style-type: none"> Record manifest number informed by previous desk in register. Input appropriate data against relevant questions (Q.42 to 43) in relevant part of survey form. Pass on the manifest number to the supervisor for collecting data from respective shed and filling up relevant portion of the form.
	Position-7 TTI Exit Gate	Enumerator- 1	<ul style="list-style-type: none"> Input appropriate data against relevant question (Q.44) in relevant part of the survey form.
Section-E.	Position -8 Shed Posting Office	Enumerators- 6	<ul style="list-style-type: none"> Receive manifest from the fixed enumerator and check questions filled-up by him.

Port Authority Shed Area		(Mobile)	<ul style="list-style-type: none"> Move to the relevant shed area with C&F staff (There are around 43 sheds. An enumerator will move to different sheds based on shed location of given consignments) Input appropriate data against relevant questions (Q.46 to 54) during unloading in relevant part of the survey form. Communicate manifest number to control room via mobile SMS. ”.
Section-A: TRS Data. Section-F: Manifest retrieves, no demand clearance, bill of entry submission & assessment phase-1.			
Section	Position Number & Location	Enumerator (E) /Supervisor (S) & other personnel	Responsibility
Section-A. TRS Data & Section-F. Manifest Branch	Position-9 Manifest Branch	Supervisor- Enumerators- 2 1	<p>Hand over survey form to C&F agency staff Mark on hand written copy of Bill of Entry & Folder: Put a seal as “Selected for TRS”. Input appropriate data against relevant questions (Q.1 to 3 & 5 to 6 & 56 to 59)</p> <p>Inform manifest number to the next position for record and follow-up Communicate manifest number to control room via mobile SMS.</p>
Section-G.	Position-10 Bill of Entry Submit Counter	Enumerators- 2	<p>Record manifest number in register. Check questions filled-up in previous position. Input appropriate data against relevant questions (Q.4. & 61 to 63)</p>
Assessment Phase - 1.	Position-11 Assessment Room	Enumerators- 6 (One per assessment group – different desk for different group and one back-up)	<ul style="list-style-type: none"> Record manifest number in register. Check questions filled-up in previous position. Input appropriate data against relevant questions (Q.64 to 76) Inform manifest number to the next position for record and follow-up.

Section-H: Examination & plant quarantine

Section	Position Number & Location	Enumerator (E) /Supervisor (S) & other personnel	Responsibility
Section-H Examination	Position-12 DTM Building	Supervisor- Enumerator- 1	<ul style="list-style-type: none"> Record manifest number informed by previous desk in register. Check questions filled-up in previous position. Input appropriate data against relevant questions(Q.77 to 79 & 94) Inform manifest number to the next position for record and follow-up.
	Position-13 Customs Lab Building	Enumerators- 2	<ul style="list-style-type: none"> Record manifest number informed by previous desk in register. Check questions filled-up in previous position. Input appropriate data against relevant questions(Q.77 to 79 & 94 Inform manifest number to the next position for record and follow-up.
	Position-14 DTM Building	Enumerators- 5 (Mobile)	<ul style="list-style-type: none"> Supervisor records manifest number informed by previous desk in register. Supervisor receives and checks questions filled-up in previous position. Supervisor hands over the manifest to an enumerator for collecting data from respective shed and filling up relevant portion of the form during examination. Move with RO/ARO to respective sheds and input appropriate data against relevant questions(Q.80 to 93) Communicate manifest number to control room via mobile SMS.
	Position-15 Plant Protection Wing (plant quarantine)	Enumerator- 1	<ul style="list-style-type: none"> Records manifest number in register. Input appropriate data against relevant questions (Q 83 to 93) in separate part of survey form. Inform manifest number to supervisor

Section-I: Assessment Phase -2 & **Section-J:** Payment of duty and taxes & release order.

Section	Position Number & Location	Enumerator (E) /Supervisor (S) & other personnel	Responsibility
Section-I. Assessment Phase -2.	Position-11 Assessment Room (Manifest will go back to Position – 11 for assessment)	(Same persons as shown earlier)	<ul style="list-style-type: none"> Check questions filled-up in previous position. Input appropriate data against relevant questions (Q.96 to 106 & 113 to 116) If the file needs to be sent to AC or above, handover the survey form to another enumerator who will accompany the C&F staff, else inform position -16 for record and follow-up.
		Enumerator- 1 (Mobile)	<ul style="list-style-type: none"> Receive TRS form and accompany C&F staff Move with C&F agency staff to input appropriate data against relevant questions (Q.108 to 112 & 117 to 121) Inform manifest number to position -16 for record and follow-up.
Section-J Payment of Duty and Taxes	Position-16 Sonali Bank	Enumerator- 1	<ul style="list-style-type: none"> Record manifest number informed by previous desk in register. Check questions filled-up in previous position. Input appropriate data against relevant questions (Q.123 to 127) Inform manifest number to the next position for record and follow-up. Communicate manifest number to control room via mobile SMS.

Section-K: Port authority loading order & gate pass, loading of goods & exit from shed. **Section-J.** Truck leaves check point joint Check Point

Section	Position Number & Location	Enumerator (E) /Supervisor (S) & other personnel	Responsibility
Section-K. Port Authority	Position-17 DTM Building	Supervisor -1	<ul style="list-style-type: none"> Record manifest number informed by previous desk in register. Check questions filled-up in previous position. Input appropriate data against relevant

Release		Enumerators- 2	questions (Q.128 to 131) <ul style="list-style-type: none"> • Inform manifest number to the next position for record and follow-up.
	Position-18 DTM Building	Enumerators- 2	<ul style="list-style-type: none"> • Record manifest number informed by previous desk in register. • Check questions filled-up in previous position. • Input appropriate data against relevant questions (Q.132 to 136) • Inform manifest number to the next position for record and follow-up.
	Position-19 DTM Building	Enumerators-5 (Mobile)	<ul style="list-style-type: none"> • Supervisor records manifest number informed by previous desk in register. • Supervisor receives and checks questions filled-up in previous position. • Supervisor hands over the manifest to an enumerator for collecting data from respective shed and filling up relevant portion of the form during release • Enumerator move with C&F staff and input appropriate data against relevant questions (Q.137 to 149) during release • Inform manifest number to the next position for record and follow-up
Section-J. Joint Check Point	Position-20 Joint Check Point	Enumerators-3 (Exit point)	<ul style="list-style-type: none"> • Register exit time for incorporating data against relevant questions (Q.150 to 155) in survey form latter. • Receive completed survey form from C&F Agency staff.
Total		E – 52 S - 5	

Export Process

Section-A. TRS Data. Section-B. Assessment. Section-C. Payment of Assessment

Section	Position	Number	of	Responsibility
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	Number & Location	Enumerator (E) /Supervisor (S)	
Section-A. TRS Data	Position-1 Bill of Export Submit Counter	Supervisor-1 Enumerators- 2	<ul style="list-style-type: none"> • Marking on bill of export: Put a seal as selected for TRS. • Registration of consignment • Handing over survey form to C&F agency staff. • Communicate bill of export number to control room via mobile SMS. • Input appropriate data against relevant questions (Q.1 to 10) in survey form.
Section-B. Assessment	Position-2 Assessment Room	Enumerators-2	<ul style="list-style-type: none"> • Record bill of export number in register. • Check questions filled-up in previous position. • Input appropriate data against relevant questions (Q.11 to 32.) • Inform bill of export number to the next position for record and follow-up.
Assessment Revise	Position-3 Assessment Room	Enumerator- 1	<ul style="list-style-type: none"> • Record bill of export number in register. • Check questions filled-up in previous position. • Input appropriate data against relevant questions (Q. 56 to 57 &60 to 63.) if assessment revises require. • Inform bill of export number to the next position for record and follow-up.
Section-C. Payment of Assessment	Position-4 Sonali Bank	Enumerator-1	<ul style="list-style-type: none"> • Record bill of export number informed by previous desk in register. • Check questions filled-up in previous position. • Input appropriate data against relevant questions (Q.33 to 39 & 58 to 59.) • Inform bill of export number to the next position for record and follow-up.

Section-D. Examination. Section-E. Release and Export.

Section	Position Number & Location	Number of Enumerator (E) /Supervisor (S)	Responsibility
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Section-D. Examination	Position-5 Cargo Branch	Supervisor-1 Enumerator- 1	<ul style="list-style-type: none"> • Record bill of export number informed by previous desk in register. • Check questions filled-up in previous position. • Input appropriate data against relevant questions (Q.40 to 42 & 45 to 50 & 64.) • Inform bill of export number to the next position for record and follow-up.
Section-E. Release and Export	Position-6 Cargo Branch	Enumerator- 1	<ul style="list-style-type: none"> • Record bill of export number informed by previous desk in register. • Mark car pass: Put a seal as “Selected for TRS”. • Check questions filled-up in previous position. • Input appropriate data against relevant questions (Q.43 to 44 & 51 to 54.& 68 to 70.) • Inform car pass& truck number to the next position for record and follow-up. • Receive completed survey form from C&F Agency staff.
	Position-7 Tong House	Enumerator- 1	<ul style="list-style-type: none"> • Record car pass& truck number informed by previous desk in register. • Check questions filled-up in previous position. • Input appropriate data against relevant questions (Q.65 to 67& 71)
Total		E – 9 S – 2	

Questionnaires

	Time Release Study - Time Release Study 2013 - Benapole TRS - Import	 <small>WORLD CUSTOMS ORGANIZATION ORGANISATION MONDIALE DES DOUANES</small>
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Purpose of Survey

The National Board of Revenue is conducting a Time Release Study in order to identify bottlenecks in the release process that negatively affect the time taken to release cargo. The results of this study will be used to eliminate such bottlenecks. Your co-operation in accurately completing this questionnaire is appreciated.

(*) = 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. Bill of Entry Number and Date	
5. Manifest Number and Date	
6. Type of Product	

Section B - Cargo Branch

7. Date and time border-man presents documents at Cargo Branch	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
8. Cargo Branch assigns manifest number to 4 copies of manifest; signs copies of Indian Car Pass	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
9. Date and time of arrival of truck at the border (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
10. Date and time documents presented at Tong House (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
11. Date and Time documents returned to border-man (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
12. Manifest marked for weighing	Yes <input type="checkbox"/> No <input type="checkbox"/>
13. INSTRUCTION: If answer is NO go to question 16	
14. Date and Time loaded truck arrives at Customs Weighing Station	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
15. Date and time loaded truck leaves Customs Weighing Scale with a weighing slip	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
16. Manifest rejected for correction	Yes <input type="checkbox"/> No <input type="checkbox"/>
17. INSTRUCTION: If NO go to question 26	

18. Manifest returned to Agent for correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
19. Referred to Assistant Commissioner for penalty assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
20. Assistant Commissioner approves penalty and returns file to Cargo Branch	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
21. Agent pays penalty at bank	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
22. Corrected manifest returned to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
23. Corrected manifest referred to Assistant Commissioner for approval	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
24. Approved corrected manifest returned to Cargo Branch	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
25. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in the Cargo Branch	
Section C - Simplified Procedures	
26. Is the shipment subject to simplified procedures?	Yes <input type="checkbox"/> No <input type="checkbox"/>
27. INSTRUCTION - If NO proceed to Section D questions	
28. Date and time truck arrives at Shed 31	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
29. Date and time weighing commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
30. Date and time weighing ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
31. Borderman arranges labourer - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
32. Borderman arranges labourer - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
33. Date and time labourer assigned	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
34. Handling equipment required	Yes <input type="checkbox"/> No <input type="checkbox"/>
35. If YES - date and time application submitted	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
36. Unloading of truck - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
37. Unloading of truck - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
38. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Simplified Procedures	
Section D - Truck Terminal India (TTI) Yard	
39. Date and time truck arrives at TTI yard	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
40. Date and time weighing commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
41. Date and time weighing ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

42. Date and time truck arrives at Shed Posting office	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
43. Date and time shed posting is given	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
44. Date and time truck leaves Shed Posting Office	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
45. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section D	
Section E - Port Authority Shed Area	
46. Is the shipment subject to simplified procedures	Yes <input type="checkbox"/> No <input type="checkbox"/>
47. Date and time truck arrives at shed area	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
48. Border-man arranges for labourer - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
49. Border -man arranges for labourer - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
50. Date and time labourer assigned	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
51. Handling equipment required	Yes <input type="checkbox"/> No <input type="checkbox"/>
52. If yes - date and time application for equipment submitted	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
53. Unloading of truck - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
54. Unloading of truck - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
55. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section E	
Section F - Manifest Branch	
56. Date and time Manifest Branch receives manifest from Cargo Branch (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
57. Date and time C&F Agent retrieves manifest (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
58. No demand clearance - start	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
59. No demand clearance - end	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
60. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section F	
Section G - Assessment - Phase I	
61. C&F Agent submits Bill of Entry and documentation to Customs clerk (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
62. Customs enters data into ASYCUDA and prints Bill of Entry	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
63. Customs returns Bill of Entry package to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

64. C&F Agent submits Bill of Entry and documentation to Customs clerk	
65. Custom clerk assigns file number, creates file and returns file to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
66. C&F Agent submits file to Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
67. Revenue Officer marks file to Assistant Revenue Officer (selected by ASYCUDA++) and returns to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
68. C&F Agent submits file to Assistant Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
69. Are required Other Government Agency (OGA) Certificates missing	Yes <input type="checkbox"/> No <input type="checkbox"/>
70. INSTRUCTION: If NO go to question 75	
71. Customs refers file to higher authority for issuance of letter to OGA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
72. Letter to OGA issued	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
73. File returned to C&F Agent in order to obtain certificates	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
74. C&F Agent re-submits file with OGA certificates	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
75. Assistant Revenue Officer marks file for exam, if necessary, and returns to C&F Agent (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
76. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section G	
Section H - Examination	
77. Is the shipment subject to simplified procedures	Yes <input type="checkbox"/> No <input type="checkbox"/>
78. C&F Agent delivers file to Revenue Officer/Assistant Commissioner at examination location	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
79. Revenue Officer/Assistant Commissioner assigns file to Assistant Revenue Officer and returns file to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
80. C&F Agent submits file to Assistant Revenue Officer at appropriate shed	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
81. Assistant Revenue Officer obtains samples and examination commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
82. Assistant Revenue Officer obtains samples and examination ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
83. Is shipment subject to an OGA examination	Yes <input type="checkbox"/> No <input type="checkbox"/>
84. If yes - was OGA exam conducted at same time as Customs exam	Yes <input type="checkbox"/> No <input type="checkbox"/>
85. If no - date and time OGA exam commenced	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
86. If no - date and time OGA exam ended	



	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
87. Examination and samples in accordance with declaration	Yes <input type="checkbox"/> No <input type="checkbox"/>
88. INSTRUCTION: If answer to above is Yes go to question 92	
89. If examination differ from declaration, date and time findings are noted in file	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
90. Date and time further examination commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
91. Date and time further examination ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
92. Assistant Revenue Officer returns file to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
93. C&F Agent delivers file to Assistant Revenue Officer/Assistant Commissioner at examination location	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
94. Revenue Officer/Assistant Commissioner Exam signs off completed file and refers it to Revenue Officer Assessment and gives file to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
95. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section H	
Section I - Assessment - Phase II	
96. C&F Agent submits file to Revenue Officer Assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
97. Revenue Officer Assessment refers file to Assistant Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
98. Assistant Revenue Officer analyses findings of examination, and import documents - starts	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
99. Assistant Revenue Officer documents his observations and forwards file to Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
100. Is penalty applicable	Yes <input type="checkbox"/> No <input type="checkbox"/>
101. INSTRUCTION: If answer is NO go to question 113	
102. Date and time Revenue Officer refers file to file to Assistant Commissioner for penalty assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
103. Date and time file referred to Joint Commissioner if necessary	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
104. Date and time file referred to Commissioner if necessary	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
105. Date and time decision received from higher authority (AC, JC or Commissioner as appropriate)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
106. Adjustment to Bill of Entry required	Yes <input type="checkbox"/> No <input type="checkbox"/>
107. INSTRUCTION: If NO go to question 113	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

108. Date and time referred to Entry Branch	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
109. Date and time Entry Branch completes adjustments to Bill of Entry	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
110. Date and time Entry Branch sends adjusted Bill of Entry and file to Assistant Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
111. Date and time Assistant Revenue Officer approves adjusted Bill of Entry and refers to Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
112. Date and time Revenue Officer approves adjusted Bill of Entry	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
113. Date and time Revenue Officer approves assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
114. Date and time Revenue Officer enters assessment into ASYCUDA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
115. Date and time Revenue Officer prints assessment Notice	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
116. Date and time Assessment Notice given to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
117. Application submitted requesting review of assessment	Yes <input type="checkbox"/> No <input type="checkbox"/>
118. INSTRUCTION: If the answer is NO question 116 is the last question for this section	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
119. Date and time application submitted to higher authority/assessment committee/courts	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
120. Specify where referred	Higher authority <input type="checkbox"/> Committee <input type="checkbox"/> Courts <input type="checkbox"/>
121. Date and time decision rendered by higher authority/assessment committee/court	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
122. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section I	
Section J - Payment of Duty and Taxes - Release Order	
123. C&F Agent pays assessment at bank - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
124. C&F agent pays assessment at bank - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
125. Bank submits bank receipt to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
126. Date and time Release Order printed	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
127. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section J	
Section K - Port Authority Release	
128. C&F Agent submits paid Assessment Notice and Release Order to Deputy Traffic Manager Building	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

129. Port dues calculated and calculations given to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
130. C&F Agent pays port dues to bank employee - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
131. C&F Agent pays port dues to bank employee - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
132. C&F Agent submits bank receipt at Port Revenue Building	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
133. Port verification of documents - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
134. Port verification of documents - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
135. Date and time loading order and gate pass issued	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
136. Date and time loading order and gate pass given to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
137. C&F Agent takes loading order and gate pass to appropriate shed for endorsement	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
138. Documents endorsed by Port Authority	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
139. Documents endorsed by C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
140. Documents endorsed by the In Charge at shed	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
141. Documents endorsed by Customs examining Assistant Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
142. Date and time labourers booked for loading truck	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
143. Date and time labourers assigned	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
144. Handling equipment required	Yes <input type="checkbox"/> No <input type="checkbox"/>
145. If yes - date and time application for equipment submitted	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
146. Loading of truck - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
147. Loading of truck - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
148. Truck exits through exit gate	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
149. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section K	
Section L - Joint Check Point - Customs and Border Guard of Bangladesh (*)	
150. C&F Agent submits file to check point	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
151. Customs verifies release status in ASYCUDA - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
152. Customs verifies release status in ASYCUDA - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

153. Customs and Border Guard endorse release	
154. Date and time truck leaves check point (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
155. COMMENT: Use this section to record any extra ordinary circumstances that affected the time taken in Section L	
156. Customs hold on cargo by SAG or other intelligence agency	Yes <input type="checkbox"/> No <input type="checkbox"/>
157. Approval of release by SAG or other intelligence agency	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

(*) = 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 - Time Release Study 2013 - EXPORT - Benapole	
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Purpose of Survey

The National Board of Revenue is conducting a Time Release Study in order to identify bottlenecks in the release process that negatively affect the time taken to release cargo. The results of this study will be used to eliminate such bottlenecks. Your co-operation in accurately completing this questionnaire is appreciated.

(*) = 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. Bill of Export Number and Date	
5. Manifest number	
6. Type of Goods	
7. Name of Goods	
Section B - Assessment	
8. Agent submits hard copy of Bill of Export and supporting documentation (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
9. Customs enters data into ASYCUDA and prints Bill of Export	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
10. Bill of Export and documentation returned to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
11. C&F agent submits Bill of Export and documentation to Customs clerk	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
12. Customs creates file and returns file to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
13. C&F Agent submits file to Assistant Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
14. Assistant Revenue Officer commences assessment	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
15. EXP form properly completed	Yes <input type="checkbox"/> No <input type="checkbox"/>
16. INSTRUCTION - if answer to above is YES, go to question 19	
17. EXP form returned to C&F Agent for correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
18. C&F Agent submits corrected EXP form	

	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
19. Assistant Revenue Officer completes assessment by endorsing Bill of Export	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
20. Endorsed file returned to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
21. C&F Agent submits file to Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
22. Amendments required	Yes <input type="checkbox"/> No <input type="checkbox"/>
23. INSTRUCTION - if answer to above is NO, go to question 29	
24. File returned to C&F Agent for correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
25. C&F Agent submits corrected file	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
26. Customs enters data into ASYCUDA and prints corrected Bill of Export	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
27. File returned to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
28. C&F Agent submits file to Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
29. Revenue Officer approves assessment and prints Assessment Notice	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
30. File and Assessment Notice returned to C&F Agent (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
31. Comment: Use this section to record any reasons for extra ordinary circumstances that affected the assessment process	
Section C - Payment of Assessment	
32. C&F Agent submits documentation to Sonali Bank (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
33. Sonali Bank procedure - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
34. Sonali Bank procedure - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
35. Bank endorses Assessment Notice and returns it to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
36. Customs enters data into ASYCUDA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
37. Release Order Printed	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
38. Assistant Revenue Officer reviews file and returns it to C&F Agent (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
39. COMMENTS: Use this section to record any reasons for extra ordinary circumstances that affected the time taken in the payment process	
Section D - Examination	
40. Date and Time of arrival of consignment at export yard (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min

41. C&F Agent submits file to Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
42. Revenue Officer assigns file to Assistant Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
43. C&F Agent enters information into Car Pass register - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
44. C&F Agent enters information in Car Pass register - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
45. Examination commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
46. Discrepancies in file details detected	Yes <input type="checkbox"/> No <input type="checkbox"/>
47. INSTRUCTION - if answer to above is NO, go to question 52	
48. Export file returned to C&F Agent for correction	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
49. Corrected export file returned to Assistant Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
50. Examination - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
51. Car Pass issued	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
52. File returned to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
53. C&F Agent submits file to Revenue Officer	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
54. Revised Assessment Notice required	Yes <input type="checkbox"/> No <input type="checkbox"/>
55. INSTRUCTION - if answer to above is NO, go to question 62	
56. Revised Assessment Notice printed	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
57. Revised Assessment Notice given to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
58. C&F Agent pays any revised assessment at bank - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
59. C&F Agent pays revised assessment at bank - ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
60. Receipt for additional charges submitted to Customs	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
61. Customs enters data into ASYCUDA	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
62. Approved Bill of Export submitted to Assistant Commissioner	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
63. Assistant Commissioner approves file and returns to C&F Agent	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
64. COMMENTS: Use this section to record any reasons for extra ordinary circumstances that affected the time taken in the examination process	
Section E - Release and Export	

65. C&F Agent submits Car Pass at Tong House (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
66. Gate pass issued	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
67. Truck exits Bangladesh (*)	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
68. C&F Agent enters export information in EGM register - commences	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
69. C&F Agent enters export information in EGM register ends	<input type="text"/> day <input type="text"/> mth - <input type="text"/> hr <input type="text"/> min
70. COMMENTS: Use this section to record any reasons for extra ordinary circumstances that affected the time taken to release the goods	
Section F - Comments	
71. Use this section to record any overall reasons for extra ordinary circumstances that affected the time taken to release 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

Detailed Findings of the Study

The questionnaires that were utilised for this study (see Appendix 4 and Appendix 5) were divided into sections to capture the data applicable to the various procedures that were applied in importing or exporting goods. These procedures are applied by the Bangladesh Land Port Authority, Bangladesh Customs the Sonali Bank and the Clearing and Forwarding Agents. The following tables show the results of the data analysis expressed as average times.

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.

Where there was no data for a particular interval, it will not be recorded in the table – for instance in the Import questionnaire, there was no data recorded relating to rejected manifests (questions 16 to 24) consequently nothing on this subject is shown in the tables.

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

IMPORT PROCESSING

Table 4: Cargo Branch Processing

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
Date and time border-man presents documents at Cargo Branch TO Cargo Branch assigns manifest number; signs copies of Indian Car Pass and returns to Borderman	0 days 0 hours 10 minutes	297	Customs
Date and time	0 days 0 hours 8	297	C&F agent

documents presented at Tong House TO Date and Time documents returned to border-man	minutes		BLPA Customs
Cargo Branch assigns manifest number; signs copies of Indian Car Pass TO Date and time of arrival of truck at the border	0 days 11 hours 40 minutes * <i>*This time was not used in calculations as truck had not entered Bangladesh</i>	297	C&F Agent/Carrier
Date and time of arrival of truck at the border TO Date and time loaded truck leaves Customs Weighing Scale with a weighing slip (when weighing deemed necessary by Cargo Branch	0 days 0 hours 21 minutes	26	Carrier BLPA

Simplified procedures involve permitting the Indian truck to proceed directly to Shed 31 in the Port Authority Shed Area, to have the cargo unloaded from the Indian truck and loaded directly onto the Bangladeshi truck without being warehoused, to have examinations done during the unloading/loading and to receive priority in Customs processing.

This table shows the timings of the intervals where the procedures applied to cargo subject to simplified procedures differs from the timings of the intervals pertaining to normal procedures.

Table 5: Simplified Procedures

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
Date and time of arrival of truck at the border TO Date and time truck arrives at Shed 31	0 days 6 hours 8 minutes	60	Carrier

Date and time truck arrives at Shed 31 TO Unloading of truck - ends	0 days 17 hours 50 minutes	60	BLPA
C&F Agent submits Bill of Entry and documentation to Customs clerk TO Date and time Assessment Notice given to C&F Agent	0 days 2 hours 47 minutes	27	Customs
Date and time of arrival of truck at the border TO Date and time truck leaves check point	1 day 1 hour 26 minutes	60	

Table 6: Truck Terminal India (TTI) Yard

Average Time	Intervals	Number of Valid Questionnaires	Responsible Body
Date and time truck arrives at TTI yard TO Date and time truck leaves Shed Posting Office	0 days 20 hours 3 minutes	229	BLPA

Table 7: Manifest Branch

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
Cargo Branch assigns manifest number to 4 copies of manifest TO Date and time Manifest Branch receives manifest from Cargo Branch	0 days 6 hours 22 minutes	295	Customs

Table 8: Assessment and Examination

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
ASSESSMENT PHASE I			
C&F Agent submits Bill of Entry and documentation to Customs clerk TO Customs enters data into ASYCUDA and prints Bill of Entry	0 days 2 hours 15 minutes	296	Customs
C&F Agent submits file to Assistant Revenue Officer TO Assistant Revenue Officer marks file for exam, if necessary, and returns to C&F Agent	0 days 0 hours 2 minutes	296	Customs
EXAMINATION			
C&F Agent delivers file to Revenue Officer/Assistant Commissioner at examination location TO Revenue Officer/Assistant Commissioner assigns file to Assistant Revenue Officer and returns file to C&F Agent	0 days hours 3 minutes	220	Customs
C&F Agent submits file to Assistant Revenue Officer at appropriate shed TO Assistant Revenue Officer returns file to C&F Agent after	0 days 0 hours 39 minutes	216	Customs

examination			
ASSESSMENT PHASE II			
Revenue Officer Assessment refers file to Assistant Revenue Officer TO Assistant Revenue Officer documents his observations and forwards file to Revenue Officer	0 days 0 hours 6 minutes	220	Customs
Assistant Revenue Officer documents his observations and forwards file to Revenue Officer TO Date and time Revenue Officer approves assessment	0 days 3 hours 23 minutes	220	Customs
Date and time Revenue Officer approves assessment TO Date and time Revenue Officer enters assessment into ASYCUDA	0 days 0 hours 34 minutes	297	Customs
Date and time Revenue Officer enters assessment into ASYCUDA TO Date and time Assessment Notice given to C&F Agent	0 days 0 hours 31 minutes	97	Customs

Table 9: Payment of Duty Taxes – Release Order

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
C&F Agent pays assessment at bank – commences TO Bank submits bank	0 days 0 hours 12 minutes	297	C&F Agent Sonali Bank

receipt to Customs			
Bank submits bank receipt to Customs TO Date and time Release Order printed	0 days 0 hours 12 minutes	297	Customs

Table 10: Port Authority Release

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
C&F Agent submits paid Assessment Notice and Release Order to Deputy Traffic Manager Building TO Date and time loading order and gate pass given to C&F Agent	0 days 0 hours 28 minutes	279	BLPA
Date and time loading order and gate pass given to C&F Agent TO Loading of truck - commences	0 days 1 hour 14 minutes	177	Borderman BLPA
C&F Agent submits paid Assessment Notice and Release Order to Deputy Traffic Manager Building TO Truck exits through exit gate	0 days 2 hours 39 minutes	289	BLPA

Table 11: Joint Check Point – Customs and Border Guard of Bangladesh

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
C&F Agent submits file to check point TO Date and time truck leaves check point	0 days 1 hour 12 minutes	297	Customs Border Guard

The table below indicates the times between hard copies of documents being returned to the C&F Agents and the time that the C&F Agent submits them for processing in the next procedure.

Table 12: Time intervals for Agent possession of hard copies of documentation

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
Date and time C&F Agent retrieves manifest TO C&F Agent submits Bill of Entry and documentation to Customs clerk	0 days 0 hours 14 minutes	296	
Customs returns Bill of Entry package to C&F Agent TO C&F Agent submits Bill of Entry and documentation to Customs clerk	0 days 18 hours 25 minutes	296	
Custom clerk assigns file number, creates file and returns file to C&F Agent TO C&F Agent submits file to Revenue Officer	0 days 0 hours 52 minutes	92	
Revenue Officer marks file to Assistant Revenue Officer (selected by ASYCUDA++) and returns to C&F Agent TO C&F Agent submits file to Assistant Revenue Officer	0 days 0 hours 2 minutes	296	
Assistant Revenue Officer marks file for exam, if necessary, and	0 days 3 hours 0 minutes	219	

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
returns to C&F Agent TO C&F Agent delivers file to Revenue Officer/Assistant Commissioner at examination location			
Revenue Officer/Assistant Commissioner assigns file to Assistant Revenue Officer and returns file to C&F Agent TO C&F Agent submits file to Assistant Revenue Officer at appropriate shed	0 days 3 hours 58 minutes	216	
Assistant Revenue Officer returns file to C&F Agent TO C&F Agent delivers file to Assistant Revenue Officer/Assistant Commissioner at examination location	0 days hour 6 minutes	214	
Revenue Officer/Assistant Commissioner Exam signs off completed file and refers it to Revenue Officer Assessment and gives file to C&F Agent TO C&F Agent submits file to Revenue Officer Assessment	0 days 15 hours 24 minutes	217	

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
Date and time Assessment Notice given to C&F Agent TO C&F Agent pays assessment at bank	1 day 3 hours 55 minutes	297	
Date and time Release Order printed TO C&F Agent submits paid Assessment Notice and Release Order to Deputy Traffic Manager Building	0 days 6 hours 54 minutes	295	
Port dues calculated and calculations given to C&F Agent TO C&F Agent pays port dues to bank employee - commences]	0 days 1 hour 57 minutes	239	
Date and time loading order and gate pass given to C&F Agent TO C&F Agent takes loading order and gate pass to appropriate shed for endorsement	0 days 0 hours 5 minutes	233	

Table 13: Transit Time

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
Date and time of arrival of truck at the border TO Date and time truck arrives at TTI yard	0 days 0 hours 29 minutes	229	
Truck exits through exit gate TO C&F Agent submits file	0 days 0 hours 37 minutes	191	

to check point			
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EXPORT PROCESSING

Table 14: Assessment

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
Agent submits hard copy of Bill of Export and supporting documentation TO Customs enters data into ASYCUDA and prints Bill of Export	0 days 2 hours 46 minutes	226	Customs
Customs enters data into ASYCUDA and prints Bill of Export TO Bill of Export and documentation returned to C&F Agent	0 days 0 hours 5 minutes	226	Customs
C&F agent submits Bill of Export and documentation to Customs clerk TO Customs creates file and returns file to C&F Agent	0 days 0 hours 3 minutes	226	Customs
C&F Agent submits file to Assistant Revenue Officer TO Endorsed file returned to C&F Agent	0 days 0 hours 15 minutes	226	Customs
C&F Agent submits file to Revenue Officer TO Revenue Officer approves assessment and	0 days 0 hours 26 minutes	226	Customs

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
prints Assessment Notice			
Revenue Officer approves assessment and prints Assessment Notice TO File and Assessment Notice returned to C&F Agent	0 days 0 hours 3 minutes	226	Customs

Table 15: Payment of Assessment

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
C&F Agent submits documentation to Sonali Bank TO Bank endorses Assessment Notice and returns it to Customs	0 days 0 hours 13 minutes	226	Bank
Customs enters data into ASYCUDA TO Assistant Revenue Officer reviews release order and file and returns them to C&F Agent	0 days 0 hours 17 minutes	226	Customs

Table 16: Examination

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
C&F Agent submits file to Revenue Office TO Examination - ends	0 days 0 hours 18 minutes	199	Customs
Examination – ends TO Car Pass issued	0 days 0 hours 1 minutes	226	

Table 17: Release and Export

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
C&F Agent submits Car Pass at Tong House TO Truck exits Bangladesh	0 days 0 hours 4 minutes	226	BLPA

The table below indicates the times between hard copies of documents being returned to the C&F Agents and the time that the C&F Agent submits them for processing in the next procedure.

Table 18: Time intervals for Agent possession of hard copies of documentation

Intervals	Average Time	Number of Valid Questionnaires	Responsible Body
Bill of Export and documentation returned to C&F Agent TO C&F agent submits Bill of Export and documentation to Customs clerk	0 days 2 hours 46 minutes	226	
Customs creates file and returns file to C&F Agent TO C&F Agent submits file to Assistant Revenue Officer	0 days 0 hours 20 minutes	226	
EXP form returned to C&F Agent for correction TO C&F Agent submits corrected EXP form	0 days 0 hours 5 minutes	89	
Endorsed file returned to C&F Agent TO C&F Agent submits file to Revenue Officer	0 days 0 hours 12 minutes	226	
File returned to C&F Agent (after	0 days 0 hours 30 minutes	18	

examination ends) TO C&F Agent submits file to Revenue Officer			
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Note: Time intervals for payment of assessment/fees has not been shown in the above table. In practice, the C&F Agent paid the fees after the export of the cargo (the data showed that the interval between the assessment notice being returned to the C&F Agent and the C&F Agent submitting documentation to the bank was 4 days 22 hours and 54 minutes as reported on 226 questionnaires). This did not delay the release of the cargo.

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 (297)
Same day	19	6.4
1	42	14.1
2	27	9.1
3	27	9.1
4	25	8.4
5	24	8.1
6	23	7.7
7	22	7.4
8	13	4.4
9	3	1.0
10	15	5.1
11	9	3.0
12	11	3.7
13	6	2.0
14	6	2.0
15	9	3.0
16	5	1.7
17	3	1.0
18	3	1.0
20	2	0.7
21	2	0.7
22	1	0.3
Total	297	100.0

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

Number of Days	Number of Shipments	Percentage of Total (226)
Same day	19	8.4
1	52	23.0
2	31	13.7
3	24	10.6
4	20	8.8
5	22	9.7
6	12	5.3
7	7	3.1
8	9	4.0
9	3	1.3
10	5	2.2
11	2	0.9
12	3	1.3
13	2	0.9
14	3	1.3
15	3	1.3
16	1	0.4
17	1	0.4
18	1	0.4
19	2	0.9
20	2	0.9
24	2	0.9
Total	226	100.0