



National Board of Revenue, Bangladesh

জাতীয় রাজস্ব বোর্ড, বাংলাদেশ

Customs Strategic Plan

2024-2028



Customs Strategic Plan

2024-2028

National Board of Revenue

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We extend our deepest gratitude to all those who contributed to the development of our strategic plan.

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Thank you all for your contributions to this important initiative.

Together, we are paving the way for a prosperous future for Bangladesh.

Acronyms

Acronyms

ADB	Asian Development Bank
ADR	Alternate Dispute Resolution
AEO	Authorized Economic Operator
API	Application Programming Interface
APIS	Advance Passenger Information System
ARMS	Automated Risk Management System
ASYCUDA	Automated System for Customs Data
BBIN	Bangladesh, Bhutan, India, Nepal
BCP	Border Crossing Point
BIMSTEC	Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation
BSW	Bangladesh Single Window
C&F	Clearing and Forwarding Agent
CBM	Coordinated Border Management
CBPT	Cross Border Paperless Trade
CITIES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CMAA	Customs Mutual Assistance Agreement
CPC	Customs Procedures Code
COPEs	Customs Operational Practices for Enforcement and Seizures
DEDO	Duty Exemption and Drawback Office
DP	Development Partner
ECTS	Electronic Cargo Tracking System
EPZ	Export Processing Zone
FAO	Food and Agriculture Organization of the United Nations
GDP	Gross Domestic Product
HRIS	Human Resources Information System

HRM	Human Resources Management
ICD	Inland Container Depot
ICT	Inland Container Terminal
IGM	Import General Manifest
IMO	International Maritime Organization
IPR	Intellectual Property Rights
M&E	Monitoring and Evaluation
NBR	National Board of Revenue
NCP	National Contact Point
NII	Non-Intrusive Inspection
NTP	National Tariff Policy
OGA	Other Government Agencies
PAP	Pre-Arrival Processing
PCA	Post Clearance Audit
PNR	Passenger Name Record
RM	Risk Management
SAARC	South Asian Association for Regional Cooperation
SBA	System Based PCA
SDG	Sustainable Development Goal
SO	Standing Order
SRO	Statutory Regulatory Order
TFA	Trade Facilitation Agreement
TRS	Time Release Study
UNODC	United Nations Office on Drugs and Crime
VAT	Value Added Tax
WCO	World Customs Organization
WTO	World Trade Organization

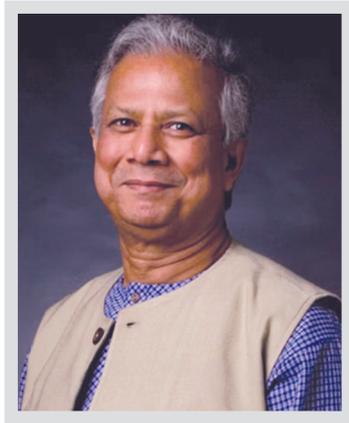
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Graphs and tables

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Messages



بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



Professor Muhammad Yunus
Chief Advisor
Government of the People's Republic of
Bangladesh

Message

I am delighted to learn about the National Board of Revenue's (NBR) 'Customs Strategic Plan 2024-2028', which aims to modernize customs processes, streamline cross-border trading procedures, and enhance the customs revenue collection system. I believe that the proper implementation of this plan will significantly reduce trade costs, improve revenue performance, develop essential infrastructure, introduce crucial legal reforms, and build the capacity of customs officials, ultimately facilitating smoother trade operations.

I am confident that NBR will emphasize three major areas of attention in achieving the goals. First, NBR must utilize the amazing power of today's technology in turning impossible into possible. NBR should digitize the customs procedure to reach every stakeholder. NBR should emphasize on the power and dedication of the new generation of young people. They are a completely new generation. Let us put them into the action front. Third emphasis will be to rebuild Bangladesh and give back the country to the people. To correct the ills of the past and also build a competitive and agile economy, and a just society. NBR policy should support this kind of

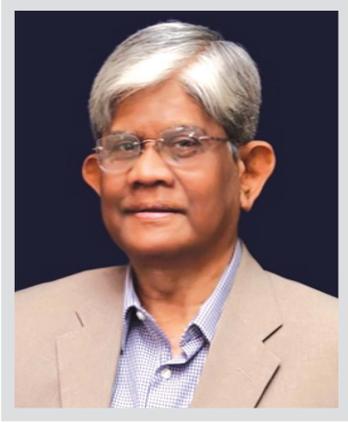
thought where global companies can come forward at their own initiative to partner with us to solve social problems.

Our task is to carry out vital reforms in our administration process where financial services should be for all people, particularly women and youth. Student-led July uprising gives an opportunity to us to develop and reform the financial systems on right path.

I sincerely commend the NBR's efforts in publishing the 'Customs Strategic Plan 2024-2028' and wish them a great success.

Let us create the New Bangladesh of our dream.

(Professor Muhammad Yunus)



Dr. Salehuddin Ahmed
Advisor
Ministry of Finance
Government of the People's
Republic of Bangladesh

Message

It is with great pleasure that I acknowledge the 'Customs Strategic Plan 2024-2028' developed by the National Board of Revenue (NBR). This comprehensive plan reflects the country's unwavering commitment to fostering a business-friendly environment and bolstering the trading community to drive economic growth.

Building upon the significant achievements and actions undertaken during the previous strategic plan, this new plan continues the momentum towards comprehensive customs reform. The plan outlines several key objectives, including boosting economic competitiveness, increasing revenue generation, and improving compliance and enforcement within customs operations. It emphasizes leveraging ICT to streamline customs processes and enhance the capacity of NBR officials to tackle modern trade challenges effectively. By incorporating advanced technology and digital solutions, the plan aims to minimize procedural delays and reduce costs, thereby promoting smoother and more efficient trade activities.

The plan addresses a wide range of customs reform issues aimed at supporting domestic businesses, facilitating imports and exports, and ensuring economic security and prosperity through cooperation and commitment. It also highlights the importance of stakeholder engagement and collaboration to achieve these goals, fostering a cooperative spirit among various sectors.

I extend my sincere appreciation to all involved in crafting this Strategic Action Plan. I hope it serves as a guiding principle for future customs reform initiatives and wish the NBR success in its implementation. I am confident that with dedicated efforts and strategic execution, this plan will significantly contribute to our nation's economic advancement.

May Bangladesh Live Forever.

(Dr. Salehuddin Ahmed)



Md. Abdur Rahman Khan, FCMA
Secretary, Internal Resources Division
&
Chairman, National Board of Revenue
Ministry of Finance

Message

The National Board of Revenue (NBR) is pleased to present the Customs Strategic Plan for the period 2024–2028. I deeply acknowledge the sincere efforts of NBR officials, stakeholders, and the support provided by the Asian Development Bank in formulating this plan.

Building on the achievements and reflecting on the progress of the previous plan, this Strategic Action Plan aims to set clear priorities and create a detailed roadmap for sustaining the modernization efforts of Bangladesh Customs. Our goals are to enhance the efficiency and effectiveness of Customs administration, facilitate trade through automation, and ensure compliance with the World Trade Organization's Trade Facilitation Agreement (TFA).

Bangladesh is preparing to go towards the impressive progress in both social and economic spheres in upcoming years. As part of enhancing our trade competitiveness the timely implementation of this plan will play a crucial role in transforming our customs processes into a more integrated and automated approach underpinned by modern technology and digitalization.

Recognizing the critical importance of trade facilitation, NBR has undertaken several key initiatives. These include successful completion of the Bond Management Automation Project, establishment of Advance

Ruling (AR) provisions and the creation of a Risk Management Commissionerate to streamline processes. Additionally, NBR is working to fully operationalize the National Single Window (NSW) and implement the Authorized Economic Operator (AEO) program for compliant business entities. These initiatives will significantly enhance trade operations by reducing paperwork, speeding up processes, and ensuring that information is current and accurate.

The launch of this Strategic Plan marks a pivotal step forward in our mission to modernize and streamline customs operations. We are dedicated to fostering a dynamic and efficient customs environment that meets global standards. Through the successful implementation of this plan, we aim to support economic growth, strengthen national security, and enhance the overall trade experience for all stakeholders. We look forward to working closely with our partners to achieve these ambitious goals.

(Md. Abdur Rahman Khan, FCMA)



Kazi Mostafizur Rahman

Member (Customs: Audit, Modernization and International Trade)
National Board of Revenue

Message

I am delighted to announce the launch of the 'Customs Strategic Plan 2024–2028' by the National Board of Revenue (NBR). This comprehensive plan, developed in consultation with NBR officials and partners, outlines detailed outcomes, activities, milestones, and performance measures.

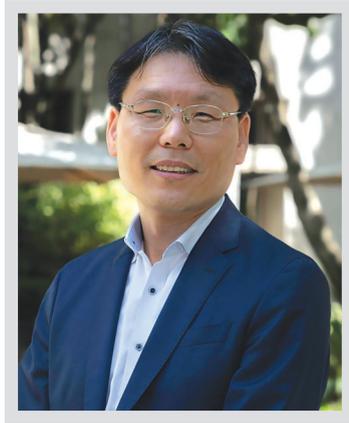
The Action Plan aims to transform Bangladesh Customs into a more efficient and effective institution by automating processes, enhancing human resource capacity, and developing the necessary infrastructure to facilitate trade and boost revenue collection. It underscores NBR's commitment to providing prompt, quality service to traders while adhering to international standards and ensuring robust border security.

Significantly, the implementation of this plan will enable the required reforms in Customs administration, marking a pivotal milestone for our nation. Effective implementation of this plan will lay the foundation for maintaining competitiveness in the post-LDC era and transitioning to digital Customs by leveraging technological advancements.

I sincerely thank Secretary of the Internal Resources Division and Chairman of NBR, along with the members, commissioners, and officials of NBR, for their exceptional support in finalizing this plan. I gratefully acknowledge the invaluable support of the Asian Development Bank (ADB) in drafting and finalizing the plan.

I am confident that the successful execution of this Strategic Plan will significantly enhance Bangladesh Customs' capabilities, bringing them closer to the standards of developed countries' customs agencies.

(Kazi Mostafizur Rahman)



Hoe Yun Jeong
Country Director
Bangladesh Resident Mission
Asian Development Bank

Message

I would like to congratulate the National Board of Revenue (NBR) on the launch of the Customs Strategic Plan (CSP) 2024-2028. This important document will chart the course for Bangladesh customs operations in the years ahead. At a time where the role and responsibilities of Bangladesh customs are rapidly evolving, the CSP 2024-2028 stands as a beacon with notable features.

First and foremost, it addresses critical reforms in revenue management, trade facilitation, safety and security, and institutional and human capital development. These and the systems modernization that it will usher in will help enhance trade competitiveness and overall, prepare Bangladesh for its graduation from Least Developed Country status and towards becoming SMART Bangladesh by 2041.

Second, the CSP 2024-2028 is aligned with global best practices in customs operations, while acknowledging the distinct context and needs of Bangladesh. It is designed to effectively support the national goal of diversifying exports. It will undoubtedly shine light on the key role of Bangladesh customs in fueling the country's growth engines towards economic diversification and improving its resilience.

Third, the CSP 2024-2028 incorporates the valuable lessons from previous strategies and action plans, particularly in institutionalizing a robust monitoring framework. ADB will support NBR in developing these

monitoring mechanisms which will feature effective institutional arrangements and digital dashboard.

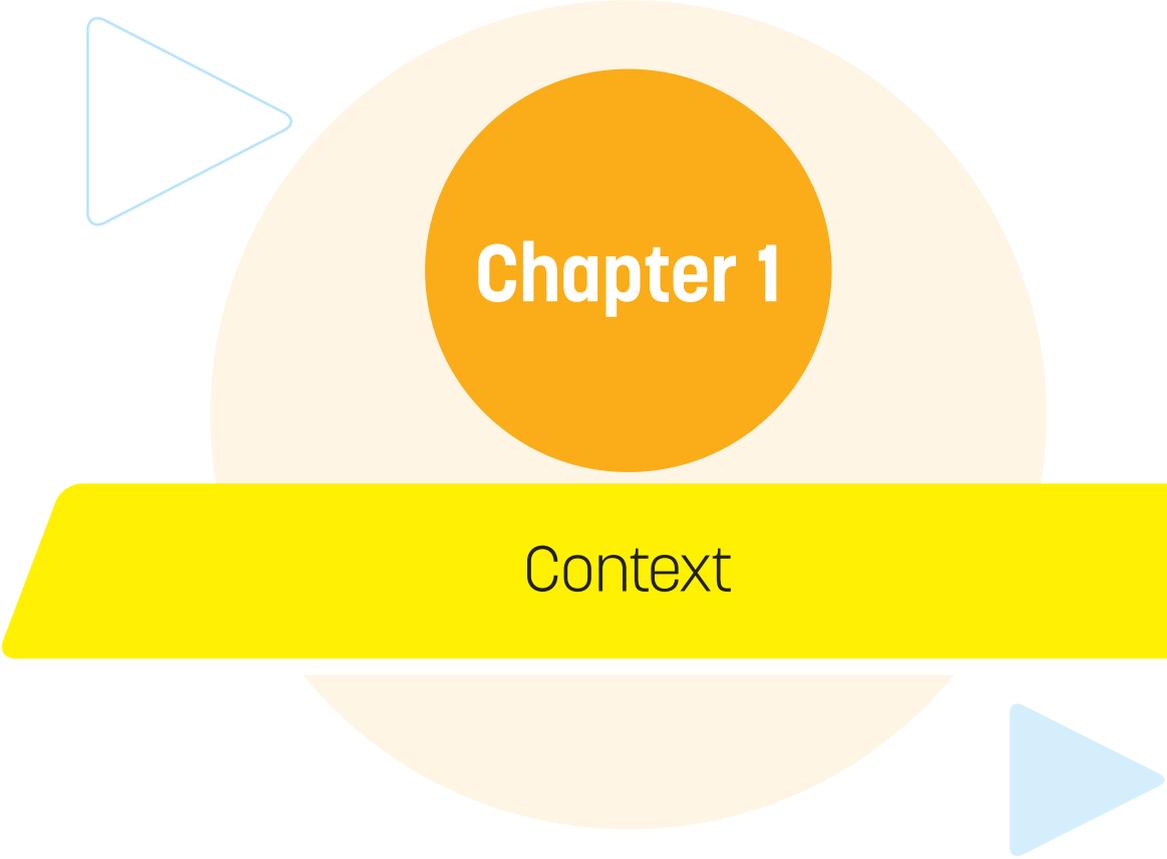
Last but not least, the CSP 2024-2028 aims to transform NBR into a more dynamic organization capable of tackling evolving challenges. Designing, executing, and sustaining reforms necessitate an adaptive and progressive organization. Such an organization will be anchored on a skilled and motivated human workforce, quality infrastructure, performance management systems, and a pervasive culture of reform and change management.

The CSP 2024-2028 sends a clear message to domestic stakeholders, investors, and the global communities that NBR is committed to fostering economic growth by enhancing its efficiency and service delivery standards. ADB has partnered with NBR on a long journey to modernize and reform the customs systems through projects and technical assistance under its South Asia Sub-regional Economic Cooperation program. I wish NBR great success in implementing the CSP 2024-2028. ADB looks forward to deepening this partnership in the coming years.

A handwritten signature in blue ink, appearing to read 'Jeong' followed by a stylized flourish.

(Hoe Yun Jeong)





Chapter 1

Context



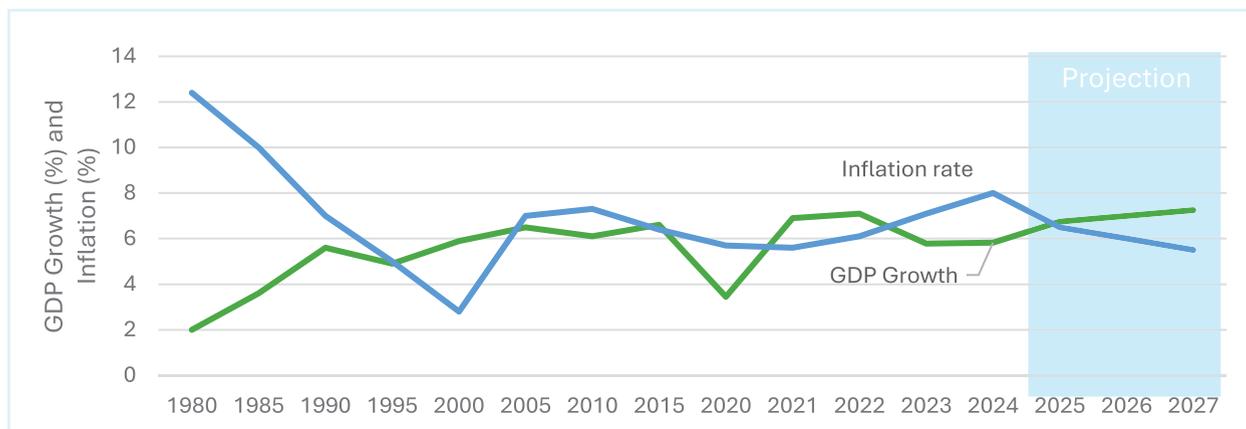
1 Context

A. Brief country presentation

Following its independence in 1971, Bangladesh inherited an economy ravaged by war. Since then, the country has experienced a significant socio-economic transformation. Initially, it struggled with high poverty rates (approximately 80%), low per capita income (under US\$ 100), and an extensively underdeveloped infrastructure. Despite initial questions on its development, Bangladesh is now hailed as a "development surprise". With a GDP exceeding \$450 billion, Bangladesh is the 33rd largest economy in the

world. Since the 2000s, GDP growth has averaged more than 5% annually (Figure 1.1).² Additionally, per capita income has significantly increased from \$³420 in FY⁴2000 to approximately \$2,750 in FY2023, reflecting substantial economic progress and improved living standards (Figure 1.2).⁵ Projections by the Finance Division of the Ministry of Finance estimate that, despite several challenges, the economy will grow above 6% in FY2025 and at 7% in FY2027, with inflation expected to decrease to 5.5% by FY2027 (Figure 1.1).⁶

Figure 1.1: Bangladesh's GDP growth and inflation



Source: Bangladesh Bureau of Statistics and Finance Division.

Note: Blue area shows projected GDP growth and inflation rate.

² Bangladesh Bureau of Statistics (various years).

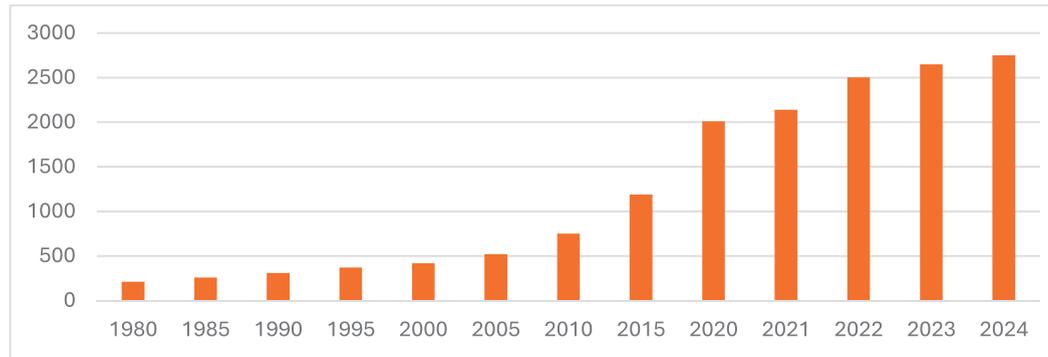
³ In this report, "\$" refers to United States dollars.

⁴ The fiscal year (FY) of the Government of Bangladesh ends on 30 June. "FY" before a calendar year denotes the year in which the fiscal year ends, e.g., FY2024 ends on 30 June 2024.

⁵ Ibid (n 2).

⁶ Finance Division, Ministry of Finance, Government of Bangladesh (2024b). *Medium Term Macroeconomic Policy Statement (2024-25 to 2026-27)*.

Figure 1.2: Bangladesh's rise in per capita income (US\$), 1980-2024

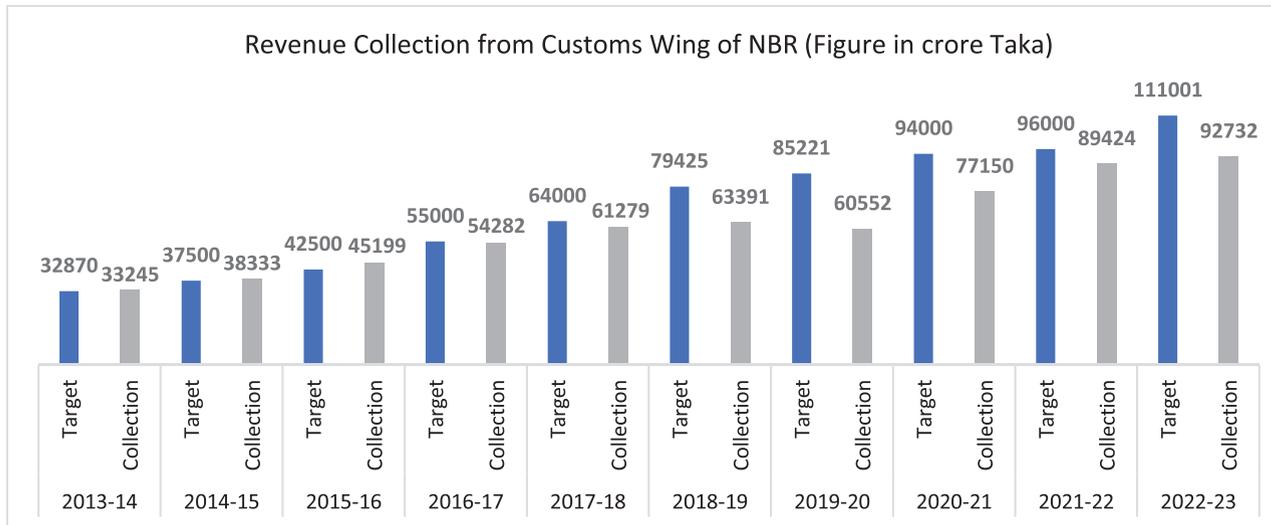


Source: Bangladesh Bureau of Statistics (Various Years).

Bangladesh is set to graduate from the group of least developed countries (LDCs). Additionally, Bangladesh aspires to realize the Sustainable Development Goals by 2030 and transform into fully digital operation in every aspect by leveraging technological advancements.

As Bangladesh aspires to achieve higher development milestones, it needs to significantly improve its domestic resource mobilization capacity. Bangladesh customs has maintained its significant role in revenue contribution of Bangladesh, contributing to around 30% of overall revenue collection.

Figure 1.3: Revenue generation from the Customs wing.



B. National priorities and international commitments

National Commitments

Bangladesh aims to create a trade-friendly business environment through National Logistics Policy, National Perspective Plan and Mid- and Long-Term Revenue Strategy.

Table 1.1: Projections for revenue collection and trade figures from Perspective Plan 2041

Indicator	FY20	FY21	FY22	FY23	FY24	FY25	FY30	FY31	FY35	FY41	Avg (21-41)
Tax Revenue (% of GDP)	10.52	11.24	11.64	12.04	12.89	14.09	19.06	19.55	21.35	24.15	18.51
NBR Tax Revenue (% of GDP)	9.05	9.69	9.90	10.10	10.66	11.56	16.01	16.35	17.75	19.85	15.36
Export Growth (%)	5.00	10.15	10.30	10.45	10.60	10.75	11.50	11.65	12.05	11.00	11.12
Import Growth (%)	5.00	11.00	10.70	10.85	11.00	11.15	11.90	12.05	10.00	10.00	10.70

Source: Perspective Plan 2041

International Commitments

As part of Bangladesh's growing role in international trade, the country has ratified and/or is a signatory to several important international commitments, regarding customs modernization and reforms. A brief overview of the current modernization activities of Bangladesh Customs is given in **Annexure**.

Snapshot of the Bangladesh Customs Administration

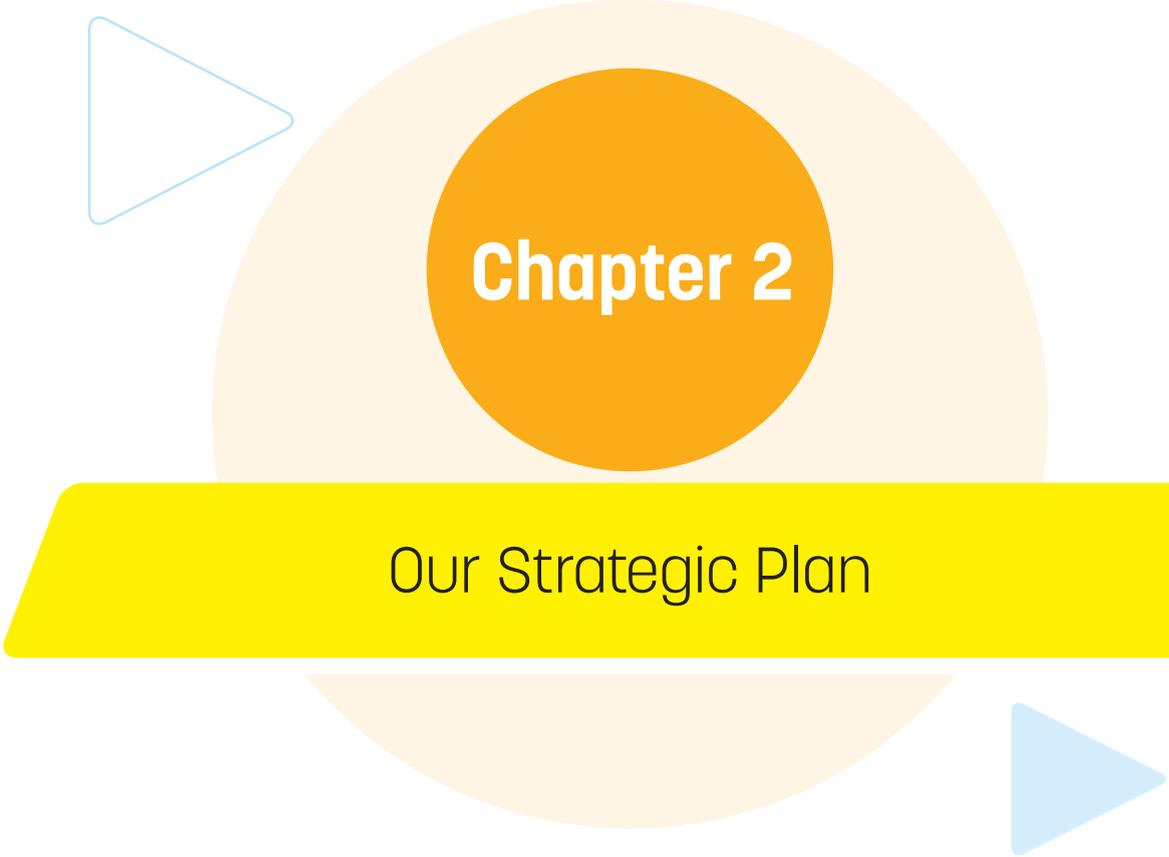
The Customs wing of the NBR was established in 1972 through a presidential order. It plays a crucial role in the country's economic development by facilitating trade, reducing trade costs, and ensuring quick clearance of goods. This supports trade expansion and industrialization, increased revenue collection, investment promotion, and job creation. Customs wing also plays a critical role in national security by creating a vigilant environment against the entry of prohibited goods such as weapons, narcotics, counterfeit currency, and other contraband into the country.

Bangladesh Customs has enacted new Customs Act, 2023 and introduced various reforms through Statutory Regulatory Orders (SROs) to simplify trade, developing domestic manufacturing industry and promoting export led growth. Enactment of such reforms contributed not only to attracting private investments through offering attractive duty breaks to businesses operating in Export Processing Zones (EPZ), High Tech Park Zones, Export Processing Zones, and other manufacturing sectors but also to supporting social development across the country. Bangladesh Customs has also introduced

ASYCUDA World for automation of import-export process and contributed first ever digital initiative in Bangladesh.

While significant progress has been made in the implementation of Customs Modernization Strategic Action Plan 2019-2022, there remains significant room for improvement in further driving the modernization agenda. The CSP 2024-2028 will build upon the implemented and ongoing reforms and propel the transformation of Bangladesh Customs wing by automation, improved trade facilitation, transparency and efficiency.





Chapter 2

Our Strategic Plan



2 Our Strategic Plan

A. Strategic alignment

Our strategy is aligned with the

- United Nations Sustainable Development Goals and in particular with Goal 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development.
- Revenue Management Strategy which underlines the importance of fair customs revenue collection process and improving the trade infrastructure of the country to boost growth. Consequently, Bangladesh has aimed for a steady increase in tax revenue while slowly closing the gap between import growth and export growth and facilitating the trade.
- National Logistics Policy 2024 which states that trade- and border infrastructure shall be developed to support seamless transportation of cargoes and envisages action plans for reducing export and import related documentation to ensure ease of doing business.
- National Tariff Policy 2023 which aims to diversify and expand exports by reducing any anti export biases and provide incentives to investors. Under the policy, the National Board of Revenue has been tasked to develop an action plan to harmonize the country's tariff regime in line with policy requirements.
- National Digital Commerce Policy which aims to bridge the digital divide by innovating and scaling sustainable digital solutions that all citizens, regardless of their socio-economic background, all businesses, regardless of their size, can benefit from cross border trade.
- NBR vision and Mission for Tax expenditure and Budget framework.

B. Our Vision, Missions and Values

1. Our vision

To align with Revenue Management Strategy , while meeting the expectations of our internal and external stakeholders, we have crafted a forward-looking vision for our Customs administration:

“**An efficient, transparent, innovative, data-driven, and service-oriented Customs administration fostering economic growth.**”

2. Our missions

Our mission, grounded in the foundational act of the NBR and traditional Customs responsibilities, our missions are:

- ▶ **We ensure fair and consistent revenue collection to support national development;**
- ▶ **We facilitate legitimate and compliant trade to foster economic growth;**
- ▶ **We effectively protect our borders, society, environment, and cultural heritage to contribute to the safety of our country and its people.**”

3. Our values

Our organization has set the following values:

▶ **Integrity:**

"At Bangladesh Customs, we uphold the highest standards of integrity, ensuring that our actions are transparent, ethical, and accountable. We are committed to fair and honest practices, fostering trust and confidence among all stakeholders."

▶ **Professionalism:**

"Bangladesh Customs is dedicated to maintaining a high level of professionalism in all our operations. We strive to perform our duties with competence, diligence, and a commitment to continuous improvement, ensuring excellence in service delivery."

▶ **Client and Partnership-Oriented:**

"We at Bangladesh Customs prioritize the needs of our clients and partners. By actively engaging with stakeholders, we aim to provide responsive and efficient services, building strong, cooperative relationships that facilitate trade and enhance economic growth."

▶ **Innovation:**

"Bangladesh Customs embraces innovation to drive progress and improve efficiency. We are committed to adopting new technologies and practices, encouraging creativity, and fostering a culture of continuous improvement to meet the evolving needs of global trade and security."

4. Our Strategic Map, Priority Areas, Pillars and Strategic Objectives

Our strategic map consists of our vision, missions, values and pillars with their strategic objectives.

Following a contextual analysis, the review of key policy, strategy and legal documents affecting NBR operations, the international commitments as well as the assessment of our previous two customs modernization strategic action plans, we have identified four priority areas that need to be addressed by our strategic plan:

- ▶ Optimization of revenue collection efforts and minimization of the risks of customs revenue leakage;
- ▶ Enhance trade facilitation, export promotion and position Bangladesh as a reliable trade and logistics hub;
- ▶ Combat fraud and cross-border crime through effective border management services
- ▶ Organizational transformation through good governance, human capital and improved infrastructures and equipment.

As a result, we have structured our strategic plan around 4 key pillars:

- **Pillar I - Revenue Management**, addressing priority area 1;
- **Pillar II - Trade facilitation and partnerships**, dealing with priority area 2;
- **Pillar III - Safety and Security**, focusing on priority area 3; and
- **Pillar IV - Organizational development and human capital**, concentrating on priority area 4.

Our strategic plan includes 12 strategic objectives and different Key areas spread across the above four pillars.

The complete Strategic map is depicted below.

Vision	"An efficient, transparent, innovative, data-driven and service-oriented customs administration fostering economic growth."			
Mission	"We ensure fair and consistent revenue collection to support national development. We facilitate compliant trade to foster economic growth. We effectively protect our borders, society, environment, and cultural heritage to contribute to the safety of our country and its people."			
Values	Integrity	Professionalism	Customer and Partnership-Oriented	Innovation
Strategic Pillars	REVENUE MANAGEMENT	TRADE FACILITATION AND PARTNERSHIPS	SAFETY AND SECURITY	ORGANIZATIONAL DEVELOPMENT AND HUMAN CAPITAL
STRATEGIC OBJECTIVES	<ol style="list-style-type: none"> Optimize revenue collection Enhance the management Customs Procedure Codes (CPCs) and other exemptions Enhance cooperation with VAT, Income Tax and other agencies with regards to revenue collection efforts 	<ol style="list-style-type: none"> Update the customs clearance legislative framework Optimize customs core business processes through digitization Facilitate licit and compliant trade while promoting and facilitating voluntary compliance Boost Bangladesh's export promotion and logistics performance 	<ol style="list-style-type: none"> Contribute to the safety and security of the country through the provision of effective border management services 	<ol style="list-style-type: none"> Strengthen the strategic and governance frameworks Establish modern HRM and training systems Boost the image and perception of Customs Upgrade and Modernize NBR's infrastructure and equipment to meet stakeholders and staff's needs and expectations

1. Pillar I – Revenue Management: Strategic Objectives and Key Areas

The first pillar of our strategic plan focuses on the fiscal mission of Customs, namely revenue collection. Under this pillar, our Customs Administration aims to optimize revenue collection as well as reduce the risks of revenue leakages. The efforts to minimize fiscal revenue losses would be through more effective,

efficient, and modern controls and enhanced collaboration with stakeholders, particularly Income Tax, VAT and other governmental agencies and exercising better control on administering of exemptions, enterprises in free zones, and on tariff concessions due to free trade agreements.

Under this pillar, we have identified three strategic objectives:

Strategic Objective 1: Optimize revenue collection

This strategic objective will be achieved through five Key areas, namely:

- **Key Area 1.1:** Strengthen the customs declarations' assessment capacities through (a) the establishment of excellence centers (pools of specialists) in the areas of valuation, classification and rules of origin; (b) the introduction of digital tools to support the customs declarations' assessment and (c) bring clarity and uniformity in assessment matters
- **Key Area 1.2:** Review, rationalize and modernize the tariff regime
- **Key Area 1.3:** Enhance management of arrears and unpaid fines/penalties
- **Key Area 1.4:** Expand the customs' auction actions and improve the detained good management system
- **Key Area 1.5:** Boost the Post-Clearance Audit Function

Strategic Objective 2: Enhance the management of Customs Procedure Codes (CPCs) and exemptions

This strategic objective will be achieved through three Key areas, namely:

- **Key Area 2.1:** Boost the capacities to detect irregularities in the framework of Special Economic Zones and Temporary Admissions

Strategic Objective 3: Enhance cooperation with VAT, Income Tax and other agencies with regards to revenue collection efforts

This strategic objective will be achieved through two Key Areas, namely:

- **Key Area 3.1:** Strengthen cooperation with VAT and Income Tax Administrations
- **Key Area 3.2:** Strengthen cooperation with other agencies with regards to duty collections

2. Pillar II – Trade Facilitation and partnerships: Strategic Objectives and Key Areas

This pillar aims to significantly contribute to Bangladesh's ambitions to position itself as a regional trade hub, enhance logistics performance and boost export promotion. It will especially endeavour to enhance trade

transparency and partnerships. As a result, and under this pillar, Bangladesh will pursue four strategic objectives:

▪ **Strategic Objective 4: Update the customs clearance legislative framework**

Since the new Customs Act has become effective in June 2024, this strategic objective will be achieved through one main Key area, namely:

- **Key Area 4.1:** Develop sub-laws as necessary to operationalize the updated customs law

▪ **Strategic Objective 5: Optimize customs clearance core business processes through digitization**

This strategic objective will be achieved through 5 Key areas, namely:

- **Key Area 5.1:** Streamline administrative procedures and introduction of digital system as and where required
- **Key Area 5.2:** Integrate the customs system with other relevant systems, such as port management systems, transport logistics systems, and government databases.
- **Key Area 5.3:** Move towards SMART Customs by reducing human interference in customs procedures to facilitate trade and ensure effective customs measures by taking the minimum time.
- **Key Area 5.4:** Prepare online database for all customs adjudication decisions taken by officers in different custom houses and land customs stations
- **Key Area 5.5:** Roll out the Bangladesh Single Window.

▪ **Strategic Objective 6: Facilitate legitimate and compliant trade while promoting and facilitating voluntary compliance**

This strategic objective will be achieved through fourteen Key areas, namely:

- **Key Area 6.1:** Develop a Customs compliance management programme/policy
- **Key Area 6.2:** Facilitate access to and disseminate information on customs laws and clearance procedures
- **Key Area 6.3:** Formalize consultative committees/fora at headquarters and Customs House levels
- **Key Area 6.4:** Enhance the management of the Customs Brokers' Licensing Programme
- **Key Area 6.5:** Strengthen and optimize the Advance Ruling Programme
- **Key Area 6.6:** Strengthen and optimize the dispute resolution and appeal mechanism
- **Key Area 6.7:** Review current schedule of fees and charges by Customs
- **Key Area 6.8:** Roll-out the pre-arrival processing facilities
- **Key Area 6.9:** Prepare Implementation framework for cross-border e commerce and facilitate the clearance of e-commerce shipments

- **Key Area 6.10:** Establish and roll-out a “Time-Release Study” Mechanism
- **Key Area 6.11:** Strengthen the AEO programme
- **Key Area 6.12:** Strengthen border agency cooperation at key border posts
- **Key Area 6.13:** Facilitate customs-controlled movements through the roll-out of Electronic Cargo Tracking System
- **Key Area 6.14:** Implement the expedited shipment programme

■ **Strategic Objective 7: To boost Bangladesh’s export promotion and logistics performance**

This strategic objective will be achieved through four Key areas, namely:

- **Key Area 7.1:** Enhance the ICD/Off-docks/CFS capacities
- **Key Area 7.2:** Strengthen Economic Processing Zones and Economic Zones
- **Key Area 7.3:** Fully automate bonded warehouse management system to contribute to export promotion by improving efficiency and accuracy and enhancing transparency
- **Key Area 7.4:** Ensure export diversification by simplifying procedures for small and medium enterprises

3. Pillar III – Safety and Security: Strategic Objectives and Key Areas

This pillar is dedicated to the safety and security mission of Customs. Customs, through its investigative units, has achieved commendable results in the fight against smuggling, commercial frauds and other cross-border crimes. In order to enhance their performance in providing effective safety and security, modern Customs Administrations must continuously strengthen their risk

management function, intelligence system and improve their enforcement operations through specialized training and leveraging on emerging technologies and equipment. Consequently, under this pillar, our Customs Administration will aim to attain one strategic objective:

■ **Strategic Objective 8: To contribute to the safety and security of the country through the provision of effective border management services**

This strategic objective will be achieved through six Key areas, namely:

- **Key Area 8.1:** Further reinforce the risk management (RM) function and capacities
- **Key Area 8.2:** Enhance the customs intelligence function and capacities
- **Key Area 8.3:** Boost the enforcement, investigation and prosecution competencies
- **Key Area 8.4:** Improve the passenger clearance process
- **Key Area 8.5:** Modernize, upgrade and update the enforcement tools and equipment
- **Key Area 8.6:** Strengthen cooperation at national, regional and international levels to combat frauds, illicit trade and cross-border terrorism (including illicit financial flows)
- **Key Area 8.7:** Strengthen and optimize the Intellectual Property Rights (IPR) border measures

4. Pillar IV – Organizational development and human capital: Strategic Objectives and Key Areas

This pillar focuses on organizational development and transformation, covering governance frameworks, integrity promotion, human resource management, and infrastructure improvements. Although not directly related

to core customs operations and activities, achieving the strategic objectives and Key areas under this pillar is vital for customs' operational excellence. Under this pillar, Customs will aim to achieve 4 strategic objectives, as follows:

▪ **Strategic Objective 9: Strengthen the strategic and governance frameworks**

This strategic objective will be achieved through four Key areas, namely:

- **Key Area 9.1:** Reinforce the capacities in the areas of strategic planning, reform management and performance management
- **Key Area 9.2:** Further develop NBR's capacities in the areas of internal audit/office inspection and business continuity
- **Key Area 9.3:** Boost integrity promotion actions and strengthen the internal affairs mechanisms/services
- **Key Area 9.4:** Position NBR as the regional and national excellence centre on "research and innovation on customs matters"

▪ **Strategic Objective 10: Establish modern HRM and training systems**

This strategic objective will be achieved through four Key areas, namely:

- **Key Area 10.1:** Strengthen the HRM Function to enable it to assume its strategic role within the organization
- **Key Area 10.2:** Develop and implement modern HRM policies, procedures and tools
- **Key Area 10.3:** Upgrade the training management system and offerings
- **Key Area 10.4:** Enhance staff welfare

▪ **Strategic Objective 11: Boost the image and perception of customs**

This strategic objective will be achieved through two Key areas, namely:

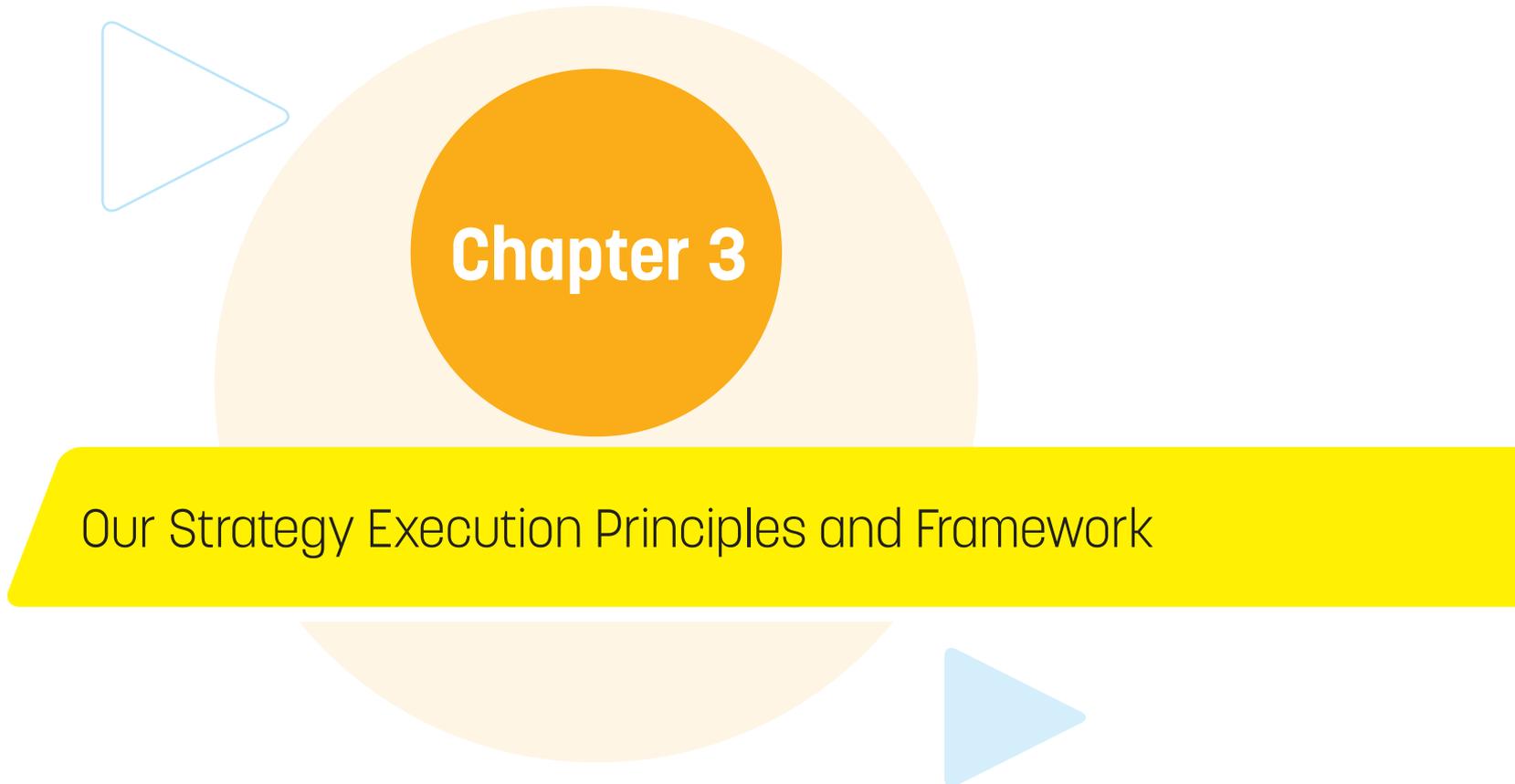
- **Key Area 11.1:** Operationalize a mechanism to "Customs perception survey" to facilitate annual administration of the survey
- **Key Area 11.2:** Implement a comprehensive Customs Strategic Communication Plan and Corporate Branding Strategy

▪ **Strategic Objective 12: Upgrade and Modernize NBR's infrastructure and equipment to meet stakeholders and staff's needs/expectations**

This strategic objective will be achieved through two Key areas, namely:

- **Key Area 12.1:** Develop and implement the infrastructure development and equipment provision plan





Chapter 3

Our Strategy Execution Principles and Framework



3

Our Strategy Execution Principles and Framework

A. Results-Based Management Principles

Our Strategic Plan is firmly rooted in results-based management (RBM) principles. These principles emphasize the importance of defining clear objectives, systematically monitoring progress, and evaluating outcomes to ensure that strategic goals are met efficiently and effectively. Key components of RBM include:

- **Clear Objectives and Key Areas:** Establishing specific, measurable, achievable, relevant, and time-bound (SMART) objectives to guide the implementation of the strategic plan. *Our strategic plan includes strategic objectives, key areas and high-level activities – for each of these, objectively verifiable indicators and sources of verification will be identified.*
- **Monitoring and Evaluation (M&E):** Continuously tracking progress towards objectives through regular analysis against the set targets to ensure achievement of strategic goals. *For each strategic objective and key areas, the key performance indicators will provide the targets to be reached.* This will facilitate the monitoring and evaluation of our strategic plan.
- **Accountability and Transparency:** Assigning clear responsibilities and reporting mechanisms to foster accountability and transparency in the execution of the strategic plan. *In our strategic plan, each strategic objective, key area and high-level activity, clear responsibilities have been assigned.*

By embedding RBM principles, the NBR will ensure that resources are used effectively, implementation is facilitated, progress is accurately tracked, accountability is improved, and strategic objectives are achieved.

B. Strategy Execution Framework

The implementation of the Customs Strategic Plan is supported by a robust governance framework comprising the following key components:

- **CSP Implementation Committee:** This committee, headed by the Chairman of the NBR is tasked with overseeing and guiding the implementation of the strategic plan. It ensures that approved activities align with Key areas, which in turn will contribute to the achievement of overall strategic objectives. The committee also provides high-level direction and support.
- **Modernization Wing:** The modernization wing is responsible for preparing quarterly progress reports and detailed annual progress reports on the implementation of the strategic plan. This wing ensures that all progress is properly documented, updated on the dashboards, and communicated to relevant stakeholders.
- **Allocation of Responsibilities:** Clear allocation of responsibilities for achieving each strategic objective and Key area, as well as for undertaking each key activity to enable the team members understand their roles and responsibilities, fostering accountability and coordinated efforts.

Our Strategy Execution Principles and Framework

C. Monitoring and Evaluation

The NBR is committed to the continuous improvement of its strategic plan implementation through effective monitoring and evaluation (M&E) tools:

- **Performance Dashboards:** The establishment of governance dashboards would facilitate the M&E exercise. In the interim, existing systems and documentation will be used to populate the Strategic Plan M&E Matrix. These dashboards will provide real-time data and insights, enabling more effective monitoring and decision-making.
- **Regular Reporting:** The Modernization Wing will prepare quarterly, and annual progress reports on the implementation of the strategic plan. These reports will provide a comprehensive overview of progress, challenges, and areas requiring attention.
- **Mid-Term and Final Evaluations:** The mid-term and final evaluations will be conducted to assess the effectiveness of the strategic plan and identify areas for improvement, ensuring that objectives are met, and lessons learned are incorporated into future planning.

By integrating these M&E tools, the NBR will ensure a systematic approach to tracking progress and assessing the impact of the strategic plan. This approach enhances the ability to achieve strategic objectives and supports continuous learning and improvement, ultimately leading to more effective and efficient customs operations.





Chapter 4

Annex: Our High-Level Strategic Action Plan



Our High-Level Strategic Action Plan

4

Annex: Our High-Level Strategic Action Plan

The High Level activities under the four Pillars and the Key areas are as below.

Pillar I – High Level Activity Plan

1. Strategic Objective 1: Optimize Revenue Collection

Key Area 1.1:

Strengthen the customs declarations' assessment capacities through (a) the establishment of excellence centers (pools of specialists) in the areas of valuation, classification and rules of origin; (b) the introduction of digital tools to support the customs declarations' assessment and (c) bringing greater clarity and uniformity in assessment matters.

Activities	Output	Completion Time	Responsibility
1.1.1 – Identify and develop current and potentially future in-house specialists in the priority concern areas for (a) valuation, (b) classification and (c) rules of origin	Critical mass of current and future in-house specialists identified, and database prepared.	Q2-2025	(a) Customs Valuation Desk (b) Customs Classification Desk (c) Customs International Trade Agreement Desk
	Competency development program developed and approved	Q3-2025	
	Competency development program implemented	Q2-2026	
1.1.2 – Establish center(s) of excellence/specialized unit(s) on a) Valuation, b) Classification and c) Rules of Origin to support with dispute resolutions, appeals, advance rulings and complex customs declarations' assessment	Center(s) of excellence/specialized unit (s) established	Q1-2026	(a) Customs Valuation Desk (b) Customs Classification Desk (c) Customs International Trade Agreement Desk
1.1.3 – Develop/update a robust valuation database that interfaces with external data sources, as required	Modern valuation database available	Q4-2026	(a) Customs Valuation Desk (b) Customs Automation Desk (c) Customs Transfer Pricing Desk

Activities	Output	Completion Time	Responsibility
1.1.4 – Develop/update an integrated database on tariff clarifications and rulings	Integrated database on tariff and rulings available	Q3-2025	Customs Classification & Advance Ruling Desk
1.1.5 – Review disputes and appeals to identify priority concerns in the areas of (a) valuation, (b) classification and (c) rules of origin and address them through remedial measures.	Review completed, remedial measures identified and implemented	Q1-2025	(a) Customs Valuation Desk (b) Customs Classification Desk Customs International Trade Agreement Desk
1.1.6 - Develop a specialized Desk to work on trade remedial measures, such as anti-dumping, and countervailing with charter of duties.	New Desk established along with issuance of charter of duties	Q4-2025	Customs Policy Desk
1.1.7 - Develop the Standard Operating Procedure (SOP) for Origin verification (for FTA, PTA, among others)	SOP developed and issued	Q4-2027	Customs International Trade Agreement Desk
Key Area 1.2: Review, rationalize and modernize the tariff regime			
1.2.1 – First Review the HS descriptions in the customs tariffs and reduce the generic descriptions (such as “others”) and then conduct a continuously review of the descriptions and make improvements	Review completed and HS descriptions improved.	Q1-2025	Customs Policy Desk
	Continuous review/ improvements	Q2-2025	
1.2.2 – Review and address the inverted duty structures to encourage manufacture and value-addition creation in Bangladesh	The identified inverted duty structures addressed	Q4-2025	Customs Policy Desk
1.2.3 – Streamline the duty-tax structures to facilitate the application, transparency and predictability of tariff and facilitate revenue collection	Tax structure streamlined	Q3-2025	Customs Policy Desk
1.2.4 - Update the HS version to align with the 2027 WCO version and notify the stakeholders	HS version update and issuance of notification	Q4-2027	Customs Policy Desk

Activities	Output	Completion Time	Responsibility
Key Area 1.3:			
Enhance management of arrears and unpaid fines/penalties			
1.3.1 – Establish a database(s) of arrears of revenue including fines/penalties with “alert functionalities” for the past 5 years and maintain with updates	Database(s) established/updated	Q3-2025	Customs Case and Dispute Resolution Desk
1.3.2 – Review, revise and implement annual action plans for revenue recovery related to a) arrears and b) unpaid fines/penalties	Action plan developed. Level of implementation of annual work plans	Q4-2027	(a) Customs Audit Desk (b) Customs Case and Dispute Resolution Desk
Key Area 1.4:			
Expand the actions on customs auction and improve the detained good management system			
1.4.1 – Review and update the customs auctions’ policies and procedures	Customs auctions’ policies and procedures reviewed and updated	Q2-2025	Customs Auction Desk
1.4.2 – Strengthen “e-customs auction” process at all customs stations.	E-customs auctions introduced at all customs stations	Q4-2025	(a) Customs Auction Desk (b) Customs Automation Desk
1.4.3 – Review the existing policy of detained goods management and introduce a policy for speedy disposal for valuable goods.	Policy issued	Q3-2026	Customs Auction Desk
1.4.4 - Strengthen and expand the detained goods management software in all Customs stations with the facility of interfacing with other agencies (<i>such as with immigration and Passport authority</i>).	Upgradation of software Integration is in place	Q4-2027	(a) Customs Auction Desk (b) Customs Automation Desk
1.4.5 - Develop SOP and Introduce Automatic BIN surveillance of consignments for which a declaration has not be submitted, no assessment of them has been made or delivery has not been made 30 days of their arrival at the Customs station.	ASYCUDA flagging system development and operational with official notification.	Q4-2025	(a) Customs Auction Desk (b) Customs Automation Desk

Activities	Output	Completion Time	Responsibility
Key Area 1.5: Boost the PCA function			
1.5.1 – Establish a system to select risky entities based on risk criteria, which is to be adopted and reviewed on half yearly basis, as per the PCA manual.	Risk management module to select risky entities as per risk parameters rolled-out and notification of re-evaluation of the risk parameters.	Q2-2026	(a) Customs Audit Desk (b) Customs Transfer Pricing Desk
1.5.2 – Roll out a process for preparation of annual audit plan and conduct a system-based audit through audit teams, that are constituted as per the PCA manual (the SBA numbers will be progressively increased).	SBA numbers and submission of reports	Q1-2026	(a) Customs Audit Desk (b) Customs Valuation and Internal Audit Commissionerate
1.5.3 – Roll out PCA to check related party transactions and issue SOP to conduct the related party checks.	SOP for related party transactions issued and report on findings of duty evasion/money laundering on transfer pricing and update the risk parameter to ASYCUDA.	Q4-2026	(a) Customs Audit Desk (b) Customs Transfer Pricing Desk

2. Strategic Objective 2: Enhance the management of Customs Procedure Codes, and other exemptions

Key Area 2.1: Boost the capacities to detect irregularities in the framework of EPZ and Economic Zones, and Temporary Admissions			
Activities	Output	Completion Time	Responsibility
2.1.1 – Develop and implement dedicated risk registers for Customs Procedure Codes and exemptions.	Develop and implement dedicated risk registers for the CPCs and exemptions.	Q3-2025	(a) Customs Export and Bond Desk (b) Customs Exemption and Project Facilities Desk
2.1.2 - Prepare an annual schedule of the relevant statutory regulatory orders (SROs) to review the potential misuse of custom procedure codes (CPCs)	Prepare an annual schedule of the relevant statutory regulatory orders (SROs) to review the potential misuse of custom procedure codes (CPCs)	Q1 -2025	(a) Customs Export and Bond Desk (b) Customs Exemption and Project Facilities Desk
2.1.3 – Develop different models of declarations and IM code of declaration for CPCs), test, pilot and roll-out modules in ASYCUDA to facilitate management (reconciliation) of the following: - CPCs - Economic P. Zones - Temporary Admission	Modules designed, developed and tested.	Q3-2025	Customs Automation Desk
	Modules piloted.	Q4-2025	
	Modules rolled-out	Q2-2026	

3. Strategic Objective 3: Enhance cooperation with VAT, Income Tax and other agencies with regards to revenue collection efforts

Key Area 3.1:

Strengthen cooperation with VAT and Income Tax Administrations

Activities	Output	Completion Time	Responsibility
3.1.1 – Facilitate continuous data access and data sharing between administrations (Interface ASYCUDA, Integrated VAT Administration System - IVAS and income tax (BiTAX) Systems)	Data access and sharing facilitated	Q4-2025	(a) Customs Automation Desk (b) Customs Data Analytics Desk
3.1.2 – Develop risk-based joint tax-customs audit plans	Joint audit plans developed	Q2-2025	Customs Audit Desk
3.1.3 – Implement the joint tax-customs annual joint audit plans	Level of execution of joint audit plans	Q3-2025	(a) Customs Audit Desk (b) Customs Transfer Pricing Desk

Key Area 3.2:

Strengthen cooperation with other agencies regarding arrear collections

3.2.1 – Agree on and implement modalities to facilitate the payment of arrears by government agencies to Customs	Modalities agreed upon.	Q4-2025	Customs Case and Dispute Resolution Desk
	Payment scheme implemented	Q1-2026	



Pillar II – High Level Activity Plan

1. Strategic Objective 4: Update the customs clearance legislative framework

Activities	Output	Completion Time	Responsibility
Key Area 4.1: Develop sub-laws as necessary to operationalize the updated/revised customs law/SRO/SOP			
4.1.1 – Prepare to update legal provisions under Customs Act 2023 schedule II (section 263) - Assess the required subordinate legislations (regulations, SROs, etc.)	Assessment report submitted	Q1-2025	Customs Policy Desk
4.1.2 – Formulate the regulations aligned with international best practices and in consultation with stakeholders.	Consultation conducted Regulations issued.	Q3-2025	Customs Policy Desk

2. Strategic Objective 5: Optimize customs clearance core business processes through digitization

Key Area 5.1: Streamline administrative procedures and introduction of digital systems as and where required.			
5.1.1 – Develop a digital platform to accept all the documents through online	Platform developed	Q4-2025	Customs Automation Desk
5.1.2 – Identify and automate tasks that are currently manual to reduce the time involved and ensure transparency	Report prepared identifying the manual processes and the identified processes are automated.	Q2-2026	Customs Modernization Desk
5.1.3 – Study the feasibility of developing a customized software for customs operations	Feasibility study report prepare	Q2-2027	Customs Automation Desk
Key Area 5.2: Integrate the customs system with other relevant systems, such as port management systems, transport logistics systems, and government databases.			
5.2.1 – Based on the business process and stakeholder analysis, prioritize the systems that are most critical for the customs clearance process.	Key systems to be integrated are finalized.	Q2-2026	Customs Modernization Desk

Activities	Output	Completion Time	Responsibility
5.2.2 – Define data standards to ensure compatibility between different systems and identify the technologies, such as APIs or middleware, to facilitate interfacing.	Key systems are ready to be integrated	Q3-2026	Customs Automation Desk
5.2.3 – Piloting integration between one or two key systems.	Problems are identified and solved.	Q4-2025	Customs Automation Desk
5.2.4 – Continuously test and monitor the systems to ensure that the integrated systems are working effectively together.	Uninterrupted and secured integrated system	Q1-2026	Customs Automation Desk

Key Area 5.3:

Move towards SMART Customs by reducing human interference in customs procedures to facilitate trade and ensure effective customs measures with reduced transaction time

5.3.1 – Ensure Non-Intrusive Inspection (NII) in all custom houses and major land customs stations.	Reduce the quantity of physical examination	Q2-2025	Customs Modernization Desk
5.3.2 – Introduce Advanced Passenger Monitoring System (APMS) to identify potential security risks, prevent smuggling, and facilitate the smooth and secure flow of general passengers.	Advanced Passenger Monitoring System (APMS) introduced	Q4-2025	Customs Risk Management Desk
5.3.3 - Introduce Artificial Intelligence and Machine Learning and other advanced technologies to predict and identify potential risks or anomalies based on historical data.	Inspections targeted (rather than random checks) to save time and resources.	Q1-2027	Customs Modernization Desk
5.3.4 – Establish electronic infrastructure such as a Central Monitoring System for archiving and analysing of NII data and interfacing NII data to the Risk Management Software.	System in place	Q4-2026	Customs Automation Desk

Activities	Output	Completion Time	Responsibility
5.3.5 - Introduce remote inspection and monitoring equipment for inspection of radioactive consignments and dangerous goods	Such equipment installed and made operational.	Q1-2027	Customs Modernization Desk

Key Area 5.4:

Online database for all customs adjudication decisions taken by officers in different custom houses and LC stations

5.4.1 – Prepare a common form and ensure the input of all adjudication decisions taken by the customs officials in different custom houses and land customs stations to be recorded for creating an online database.	Data compiled for creating online database	Q4-2025	(a) Customs Case and Dispute Resolution Desk (b) Customs Modernization Desk
5.4.2 – Create an online database based on the recorded data and enabling search functionality, access control, data analysis etc. with real time update	Online database in place	Q2-2026	(a) Customs Case and Dispute Resolution Desk (b) Customs Automation Desk
5.4.3 – Integrate the database with other customs systems, ensuring that data is automatically updated in real-time.	The database is fully functional, and all previous decisions are stored	Q4-2026	Customs Case and Dispute Resolution Desk

Key Area 5.5:

Roll out Bangladesh Single Window

5.5.1 – Prepare a digitalized system with common interface for data flow among the participating agencies, within the Bangladesh Single Window.	Integration of the participating agencies into the Bangladesh Single Window System is completed	Q4-2025	(a) Customs ICT and NSW Desk (b) BSW project team
5.5.2 – Develop all the modules of the Bangladesh Single Window	Modules are developed and made operational	Q2-2027	(a) Customs ICT and NSW Desk (b) BSW project team

Activities	Output	Completion Time	Responsibility
5.5.3 – Successfully operationalize the Bangladesh Single Window	Bangladesh Single Window is operational	Q4-2027	(a) Customs ICT and NSW Desk (b) BSW project team
5.5.4 – Develop a module for cross-border exchange of documents, as per the roadmap for implementation of the Framework Agreement on Facilitation of Cross-border Paperless Trade in Asia and the Pacific.	Module prepared for cross border exchange of documents	Q4-2028	(a) Customs ICT and NSW Desk (b) Customs Automation Desk

3. Strategic Objective 6: Facilitate legitimate and compliant trade while promoting and facilitating voluntary compliance

Key Area 6.1: Develop a compliance management policy/program			
6.1.1 – Conduct an analysis of compliance climate in Bangladesh to (a) identify root causes of and solutions to “non-compliant” behaviours, (b) identify customs actions that can facilitate and promote voluntary compliance as well as undertake a “trader segmentation” analysis	Diagnostic report on compliance prepared	Q2-2025	(a) Customs Risk Management Desk (b) Customs Modernization Desk
6.1.2 – Draft and adopt (including the budget) a compliance management policy/program taking into account the “compliance analysis” undertaken	Compliance management policy adopted	Q4-2025	(a) Customs Risk Management Desk (b) Customs Modernization Desk
Key Area 6.2: Facilitate access to and disseminate information on customs laws and clearance procedures			
6.2.1 – Compile all information related to customs laws and clearance procedures into single location (physical and on-line (internal and external servers) with easy search facility.	Information compiled into single location	Q4-2024	Customs Policy Desk

Activities	Output	Completion Time	Responsibility
6.2.3 – Update the necessary platforms (Customs Information Portal and Trade Information Portal) to facilitate easy access to the selected information on customs laws and clearance procedures and then continuously update them, as required	Platforms updated	Q2-2025	Customs ICT Desk
6.2.4 – Develop the necessary outreach campaign and associated material/tools on customs laws, procedures and programs.	Sensitization campaign and associated material developed	Q3-2025	Customs Modernization Desk
6.2.5 – Implement the outreach campaigns	Level of execution and outreach of sensitization campaigns	Q2-2026	Customs Modernization Desk
6.2.6 – Ensure a mechanism is in place to update shared/disseminated information, as required	Mechanism established	Q2-2025	Customs Modernization Desk

Key Area 6.3:

Formalize consultative committees/fora at the headquarters and Customs House levels

6.3.1 – Assess the level of cooperation with the private sector and other governmental agencies at national and regional levels, and identify policy and operational issues faced at the ports, dry ports, airports, borders, policy level at headquarters) with the private sector and other governmental agencies	Initial meetings at main port, international airport, border crossing points held with the various stakeholders and assessment report prepared (including section on vibrancy of NTFC)	Q2-2025	(a) Customs Policy Desk (b) Customs Modernization Desk
6.3.2 – Adopt (including funding) a roadmap for the establishment of (a) a customs-business forum at the headquarters level and (b) consultative committees at Customs House levels	Roadmap developed and adopted	Q2-2025	(a) Customs Policy Desk (b) Customs Modernization Desk
6.3.3 – Review the implementation of the roadmap	Level of execution of the roadmap	Q4-2026	(a) Customs Policy Desk (b) Customs Modernization Desk

Activities	Output	Completion Time	Responsibility
<u>Key Area 6.4:</u> Enhance the management of the Customs Brokers' Licensing Program			
6.4.1 – Review the Customs Brokers' Licensing Programme performance holistically and prepare an action plan to address the issues identified	Review completed, actionable recommendations issued and adopted	Q3-2025	Customs Legal Desk
6.4.2 – Implement the action plan	Level of implementation of action plan	Q4-2026	Customs Policy Desk
6.4.3 – Assess the compliance levels of customs brokers over the 3-year period	Assessment report prepared	Q2-2025	Customs Data Analytics Desk
6.4.4 – Take action as per the Customs Act and the licensing regulations on the licences of critically non-compliant customs brokers, including requiring them to take remedial measures	Action taken on the licences of critically non-compliant customs brokers and response of the customs brokers reviewed, and remedial action taken	Q1-2026	Customs Policy Desk
6.4.5 – Develop training programs on identified areas of non-compliance for customs brokers	Training programs developed	Q4-2025	Customs Policy Desk
6.4.6 – Deliver the training programs for customs brokers as per the programs designed	Training programs delivered	Q1-2026	Customs Policy Desk
6.4.7 – Digitize the Customs Broker Licensing Scheme (from application to revocation)	Customs Broker Licensing Scheme Programme digitized	Q4-2026	Customs Automation Desk

<u>Key Area 6.5:</u> Strengthen and optimize the Advance Ruling Program			
6.5.1 – Review the extent of use of the Advance Ruling Program and its impact to date	Review completed (includes an action plan to address identified areas of concerns/ improvement) and adopted (including budget for the action plan)	Q2-2025	Customs Classification and Advance Ruling Desk

Activities	Output	Completion Time	Responsibility
6.5.2 – Develop a change management program dedicated to Advance Ruling Program	Level of execution of the program	Q2-2026	Customs Classification and Advance Ruling Desk
6.5.3 – Implement the change management program	Review completed and new action plan identified to address outstanding and emerging concern areas	Q1-2027	Customs Classification and Advance Ruling Desk
6.5.4 - Establish a mechanism to periodically review the outcomes of the Advance Ruling Program.	Level of execution of updated action plan and mechanism established	Q2-2027	Customs Classification and Advance Ruling Desk
6.5.5 -Digitize the advance ruling program (including interfacing with Customs Management System)	Advance Ruling program digitized as per agreed specifications	Q2-2025	Customs Automation Desk
6.6.6 – Consider the expansion of the advance ruling program to new areas (such as valuation)	Advance Ruling program extension considered	Q1-2028	Customs Classification and Advance Ruling Desk
6.6.1 – Review the dispute pendency at various fora and identify most common causes that lead to disputes	Dispute pendency reviewed	Q2-2025	Customs Case and Dispute Resolution Desk
6.6.2 – Prepare a time-bound implementation plan to reduce the pending litigation	Time-bound implementation plan prepared	Q4-2025	Customs Case and Dispute Resolution Desk
6.6.3 – Strengthen the alternate dispute resolution mechanisms for expeditious and amicable resolution of disputes	Alternate dispute resolution mechanisms strengthened	Q3-2026	Customs Case and Dispute Resolution Desk
Key Area 6.7:			
Review current schedule of fees and charges by Customs			
6.7.1 – Monitor the operationalization of e-payment of all fees and charges collected by Customs	E-payment fully operationalized for fees and charges	Q2-2025	(a) Customs Policy Desk (b) Customs Automation Desk

Activities	Output	Completion Time	Responsibility
6.7.2 – Publish electronically information on fees and charges, including the quantum of fees and charges	Information on fees and charges compiled and published	Q3-2025	Customs Automation Desk
6.7.3 – Establish a policy for annual review of fees and charges with a view to streamlining them.	Policy established and rolled out	Q2-2026	Customs Policy Desk
6.7.4 – Extend payment of customs duties, fees and charges through mobile financial services	Payment facilities through mobile financial services extended	Q1-2027	Customs Automation Desk

Key Area 6.8:

Roll-out the pre-arrival processing facilities

6.8.1 – Extend the utilization of PAP, including to land borders	Utilization of PAP increased	Q4-2025	(a) Customs Modernization Desk (b) Customs Automation Desk (c) Customs International Trade Agreement Desk
6.8.2 – Review and revise existing rules and procedures) to use PAP with harmonious use of other elements of compliance management such as risk management and post clearance audit	SOP developed, adopted and operationalized	Q2-2025	Customs Modernization Desk

Key Area 6.9:

Prepare Implementation framework for cross-border e-commerce and facilitate the clearance of e-commerce shipments

6.9.1 – Prepare the implementation framework for cross-border e-commerce, including automation of simplified declarations, risk management and interface with authorized courier services	Regulatory framework prepared and published	Q4 2025	(a) Customs Modernization Desk (b) Customs Policy Desk (c) Customs Automation Desk
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Activities	Output	Completion Time	Responsibility
6.9.2 – Coordination with the Postal Department to facilitate cross-border e-commerce	Coordination with Postal Department enhanced	Q3-2025	Customs Modernization Desk
6.9.3 – Enter into information sharing arrangements with international platform service providers for accessing information for processing declarations and conducting risk management	Information sharing arrangements concluded	Q1-2027	Customs International Trade Agreement Desk

Key Area 6.10:

Establish and roll-out a “Time-Release Study” Mechanism

6.10.1 – Develop, test, pilot and roll out a standard business intelligence report within ASYCUDA (through ASYReport or ASYPM) that can provide key metrics, such as (a) overall average customs-only clearance time for imports, (b) overall average customs-only clearance time at Chattogram as per “declaration lane” (red, yellow, green) for imports and (c) overall average customs declaration assessment time per officer(at specific locations: Chattogram, Dhaka Airport, Benapole)	Business Intelligence Reports designed	Q2-2025	(a) Customs Modernization Desk
	Information published at least on a yearly basis.	Q1-2026	(b) Customs Automation Desk
6.10.2 – Support the development of a standard business intelligence report within the Bangladesh Single Window that can provide key metrics, such as (a) overall average clearance time for imports, (b) overall average clearance time for imports per agency and (c) overall average clearance time for imports per location	Business intelligence reports can be generated at anytime	Q1-2027	Customs NSW and ICT Desk

Activities	Output	Completion Time	Responsibility
6.10.3 – Agree on the scope and frequency of (at least once in three years) “TRS+” exercises with other government agencies and the private sector	Scope and frequency of “TRS+” exercises agreed with other government agencies (OGAs) and private sector	Q3-2025	Customs Modernization Desk
6.10.4 – Implement “TRS+” exercises as per agreed scope and frequency and results published	TRS+ exercises implemented, and results published	Q1-2026	Customs Modernization Desk

Key Area 6.11: Strengthen the AEO Program			
6.11.1 – Issue a SOP on the AEO Program in line with the SRO 217 dated 04.06.2024	SOP issued for the AEO Program	Q1- 2025	Customs Modernization Desk
6.11.2 - Separate Commissionerate/Centre established for AEO program management	Separate Commissionerate/Centre established	Q4-2025	Customs Modernization Desk
6.11.3 – Further strengthen the competencies of AEO validators	Specialized trainings delivered	Q2-2025	Customs Modernization Desk
6.11.4 – Digitize the AEO Program (starting with the application process (fully) and the validation phase and post-issuance phase partially)	AEO Program digitized	Q3-2025	Customs Automation Desk
6.11.5 – Develop and implement a targeted outreach and strategic AEO recruitment drive	Outreach and strategic AEO recruitment drive developed and implemented	Q4-2025	Customs Modernization Desk
6.11.6 – Designate AEO client relationship managers and establish a designated AEO help desk at Custom houses	Client relation managers designated AEO help desk at custom Houses established	Q2-2025	Customs Modernization Desk
6.11.6 – Establish and operationalize a national Customs to Business Consultative Working Group on AEO	Working group established and operationalized	Q1-2025	Customs Modernization Desk

Activities	Output	Completion Time	Responsibility
6.11.7 – Adopt a strategy for entering into Mutual Recognition Agreements on AEOs	AEO MRA strategy adopted	Q4-2025	Customs International Trade Agreement Desk
	Discussion on MRA with key trade partners commenced	Q1-2026	
6.11.8 – Initiate the design of a “Single Government AEO” program with OGAs and the trading community	“Single government AEO program” preliminarily designed	Q4-2028	Customs Modernization Desk

Key Area 6.12:

Strengthen border agency coordination at key border posts

6.12.1 – At national level and at key Customs houses, agree with OGAs and other relevant agencies on the following: (a) Alignment of working days and hours; (b) Alignment of procedures and formalities, (c) Modalities for optimized control, such as exercise of joint controls or delegation of authority)	Agreement on and implementation of the measures	Q2-2025	(a) Customs Modernization Desk (b) Customs Policy Desk (c) Customs Intelligence Desk
6.12.2 – At select cross-border points with India and Myanmar, implement cross-border coordinated border management, including the following: (a) Alignment of working days and hours; (b) Alignment of procedures and formalities; (c) Development and sharing of common facilities; or establishment of joint facilities (d) Joint controls; (e) One stop border posts, to the extent possible	Cross-border coordinated border management modalities formulated Modalities implemented Cross-border coordinated border management modalities implemented	Q4-2025	Customs International Trade Agreement Desk

Activities	Output	Completion Time	Responsibility
Key Area 6.13: Facilitate customs-controlled movements using the Electronic Cargo Tracking System (ECTS)			
6.13.1 – Extend the use of ECTS to enable efficient movement of cargo between border points and special economic zones and between border points and dry ports	Use of ECTS extended	Q4-2026	Customs Modernization Desk
6.13.2 – Facilitate exports by allowing formalities to be completed at factory premises and cargo movement using ECTS for AEOs	ECTS extended to factory sealing of export containers	Q2-2027	Customs Export and Bond Desk
6.13.3 - Integrate the ECTS module with ASYCUDA world and other customs modules (for control management, guarantee release, etc.)	Integration is completed	Q4-2027	Customs Automation Desk

Key Area 6.14: Implement the expedited shipment program			
6.14.1 – Roll out ASYCUDA module according to the issued SRO.	Necessary modules are developed in ASYCUDA	Q1-2025	Customs Automation Desk
6.14.2 – Facilitate clearance of identified goods by express services	Identify the goods and enable self-clearance by express services entities	Q2-2026	Customs Policy Desk
6.14.3 – Develop express services e-register and scanner image management, monitoring and risk management system.	System to manage the data of express services entities (e-register and scanner images) is developed and maintained by customs.	Q1-2028	Customs Automation Desk
6.14.4 – Develop and roll-out an express service management system (ESMS)	ESMS developed and deployed	Q4-2026	Customs Automation Desk

4. Strategic Objective 7: To boost Bangladesh’s export promotion and Logistics Performance

Activities	Output	Completion Time	Responsibility
Key Area 7.1: Enhance the ICD/off-docks/CFS capacities			
7.1.1 – Allow land-border traffic/consignments to be stored and cleared in inland container depot (ICD)s	Land border traffic/consignments allowed in ICD/off-docks/CFS for storage/clearance	Q3-2025	Customs Export and Bond Desk
7.1.2 – Review and revise existing ICD/off-docks/CFS policy	Policy developed and adopted	Q4-2026	Customs Export and Bond Desk
7.1.3 – Implement the newly adopted ICD/off-docks/CFS policy	Level of implementation of new policy	Q4-2026	Customs Export and Bond Desk
Key Area 7.2: Strengthen Economic Processing Zones (EPZ) and Economic Zones (EZ)			
7.2.1 – Update EPZ and EZ policy (related to NBR Customs procedures)	EPZ and EZ policy developed EPZ and EZ policy adopted	Q4-2026	Customs Export and Bond Desk
7.2.2 - Implement the new EPZ and EZ policy	Level of implementation of new policy	Q4-2026	Customs Export and Bond Desk
Key Area 7.3: Fully automate the bonded warehouse management system to contribute to export promotion by improving efficiency and accuracy and enhancing transparency.			
7.3.1 – Implement all the modules of Automated Bonded warehouse management software	Fully automated bonded warehouse management system in place	Q2-2026	Customs Bond Automation Project
7.3.2 - Integrate all the incentive facilities in the Bond Automation Software	Automated handling of incentive facilities	Q1-2027	Customs Bond Automation Project

Activities	Output	Completion Time	Responsibility
Key Area 7.4: Ensure export diversification by simplifying procedures for small and medium enterprises			
7.4.1 – Develop a SOP to provide warehouse facility to small and medium enterprises in Economic Zones.	SOP developed	Q4-2026	Customs Export and Bond Desk
7.4.2 - Develop an automated and simplified system for the Duty Exemption and Drawback Office (DEDO) to process the refund of customs duties to the exporters	Automated and simplified system for DEDO developed	Q4-2026	Customs Exemption Desk
7.4.3 - Develop and finalize legal framework to facilitate partial exports under bond facility	Legal framework issued	Q2-2027	Customs Export and Bond Desk
7.4.4 - Develop an SOP to implement bonded warehouse facility to partial exporters	SOP issued	Q1-2028	Customs Export and Bond Desk



Pillar III - High-level activity plan

1. Strategic Objective 8: To contribute to the safety and security of the country through the provision of effective border management services

Activities	Output	Completion Time	Responsibility
Key Area 8.1: Further reinforce the risk management (RM) function and capacities			
8.1.1 – Strengthen the RM module in ASYCUDA World by establishing a system in all commissionerates, of using feedback from assessment, audit and intelligence wings	Regular feedback reporting system is established in commissionerates on risk management	Q2-2026	(a) Customs Risk Management Desk (b) Customs Risk Management Commissionerate
8.1.2 – Coordinate with OGAs in applying integrated risk management through Automated Risk Management System (ARMS) and BSW for the OGAs	ARMS is operationalized Integrated risk management is reflected in BSW	Q1-2026	Customs ICT and NSW Desk
8.1.3 – Introduce a centralized risk management system with use of advance technologies for effective compliance management	Centralized risk management system made operational.	Q4-2026	Customs ICT and NSW Desk
8.1.4 – Strengthen RM practices at local customs authority	RM practices are strengthened at local customs authority	Q1-2026	Customs Risk Management Desk

Key Area 8.2: Enhance the customs intelligence function and capacities			
8.2.1 – Develop and implement SOP to exchange of data and formation of national contact points (NCPs) with support of commercial wing of foreign mission	Connectivity with commercial wing of foreign ministry establishment	Q2-2025	Customs Intelligence Desk
8.2.2 – Formulate a policy for posting customs officials to foreign missions in key trade partner countries and submit the proposal for government approval	Proposal submitted to the Government	Q3-2025	Customs and VAT Administration Desk

Activities	Output	Completion Time	Responsibility
8.2.3 – Acquire and deploy technology support to the intelligence wing through computer forensics, mobile tracking and IP address tracking	Provide technology support to customs intelligence	Q1-2027	Customs and VAT Administration Desk
8.2.4 – Establish, operationalize and train dedicated unit/commissionerate for money laundering and guideline issuance to define the cases for money laundering.	Dedicated team established, operationalized and trained; guidelines issued	Q2-2026	Customs and VAT Administration Desk
8.2.5 – Further development of competencies in the areas of intelligence (intelligence gathering, intelligence handling, dark web/cyber security) through training programs	Intelligence training program developed	Q3-2025	Customs and VAT Administration Desk
	Intelligence training program rolled out	Q4-2025	
8.2.6 – Strengthen the policy and tools related to handling intelligence/informants	Policy and tools developed	Q3-2027	Customs Intelligence Desk

Key Area 8.3:

Boost the enforcement, investigation and prosecution competencies

8.3.1 – Undertake the WCO Customs Operational Practices for Enforcement and Seizures (COPES) maturity assessment	Maturity assessment completed (at least self-assessment)	Q2-2025	Customs WCO Affairs Desk
8.3.2 – Develop specialized training modules on the following: <ul style="list-style-type: none"> • COPES training • Investigation techniques (including data analytics' elements) • "Offense and investigation report drafting", "proof, evidence and seizure handling", "adjudication" and "prosecution" • Enforcement operations' planning, execution and evaluation • Maritime enforcement operations 	Specialized training modules developed	Q2-2026	(a) Customs and VAT Administration Desk (b) Customs Intelligence Directorate
8.3.3 – Pilot and finalize specialized trainings to relevant staff, based on the modules developed	Training modules piloted and finalized	Q1-2026	Customs and VAT Training Academy
8.3.4 – Implement action plan activities related to competency development as per findings of the WCO COPES maturity assessment	Level of implementation of action plan	Q3-2025	Customs WCO Affairs Desk

Activities	Output	Completion Time	Responsibility
Key Area 8.4: Improve the passenger clearance process			
8.4.1 – Introduce a module to facilitate online passenger customs declaration	Module introduced	Q3-2025	(a) Customs ICT Desk (b) Customs Automation Desk
8.4.2 – Operationalize online currency declaration system and integration with the system of Bangladesh Bank	Currency declaration system operationalized and integrated with Scheduled Bank Statistics	Q4-2025	Customs Automation Desk
8.4.3 – Access the API/PNR system developed by the Civil Aviation Authority of Bangladesh	API/PNR accessed	Q2-2027	Customs Risk Management Desk
8.4.5 – Further develop the competencies in the areas of baggage search and passenger interrogation/interviewing	Training modules developed Training sessions delivered	Q3-2026	Customs Risk Management Desk
8.4.6 – Strengthen and expand joint controls with other governmental agencies for enhanced security and compliance)	Joint controls strengthened and expanded	Q1-2026	Customs Risk Management Desk
8.4.7 – Deploy modern equipment for contraband checks/detection (airport specific): - Carat meter - XRF - Body scanner - Thermal metal detector - Drug testing kits - Currency detector	Modern equipment for contraband checks/detection deployed	Q2-2027	Customs Modernization Desk
8.4.8 – Establish and operationalize a K-9 unit (dog squad) at the international airport	K-9 unit operationalized at the international airport	Q2-2028	Customs Modernization Desk

Activities	Output	Completion Time	Responsibility
Key Area 8.5: Modernize, Upgrade and Update the enforcement tools and equipment			
8.5.1 – Deploy risk-driven NII inspection at the airports, and at other key border points	Level of implementation of risk-driven non-intrusive inspection at the airport and other key border posts	Q4-2027	Customs Modernization Desk
8.5.2 – Acquire software based on artificial intelligence/machine learning for use in image analysis	Software acquired and operationalized	Q4-2025	Customs Modernization Desk
8.5.3 – Acquire and introduce new tools and apparatus to facilitate the work of the investigative units (such as drug testing toolkits, bodycams and night vision goggles), as required	Equipment acquisition plan prepared, and budget planning done for their procurement	Q4-2027	Customs Modernization Desk
8.5.4 – Upgrade the laboratories’ capacities, as required, and install the central laboratory	Laboratories’ capacities upgraded	Q1-2027	Customs Modernization Desk
	Central laboratory installed	Q4-2027	

Key Area 8.6: Strengthen cooperation at national, regional and international levels to combat frauds, illicit trade and cross-border terrorism (including illicit financial flows)			
8.6.1 – Enter into cooperation agreements at national level with other government agencies for information sharing and coordinated operations	Cooperation agreements signed with OGAs at national level	Q2-2025	(a) Customs Intelligence Desk (b) Customs International Trade Agreement Desk
8.6.2 – Enter into cooperation agreements with countries at regional and global level (Customs Mutual Assistance Agreements - CMAAs) and regional bodies, as required	Identify trade partners for discussing CMAAs	Q2-2025	Customs International Trade Agreement Desk
	CMAAs signed with at least 5 countries	Q4-2027	
8.6.3 – Contribute to national efforts related to the fight against illicit financial flows and trade-based money-laundering	Number of customs alerts turned into “cases” and level of participation to the national working group on artificial intelligence/ machine learning activities	Q3-2025	Customs Transfer Pricing Desk

Activities	Output	Completion Time	Responsibility
8.6.4 – Contribute to regional and global enforcement operations (WCO, Interpol, UNODC, etc.) and strengthen cooperation with regional intelligence	Level of participation to regional and global enforcement operations	Q1-2025	(a) Customs WCO Affairs Desk (b) Customs International Trade Agreement Desk (c) Customs Risk management Desk (d) Customs Intelligence Desk

Key Area 8.7:

Strengthen and optimize the Intellectual Property Rights (IPR) border measures

8.7.1 – Review the extent of use of the IPR border measures and their impact to date	Review completed (includes an action plan to address identified areas of concerns/ improvement) and adopted	Q2-2025	Customs IPR Desk
8.7.2 – Digitize the IPR recordation and targeting of suspect goods (including interfacing with Customs Management System)	IPR recordation and targeting process digitized	Q2-2026	Customs IPR Desk



Pillar IV – High Level Activity Plan

1. Strategic Objective 9: Strengthen the strategic and governance frameworks

Activities	Output	Completion Time	Responsibility
Key Area 9.1: Reinforce the capacities of NBR in the areas of strategic planning, reform management and performance management			
9.1.1 – Deliver specialized training to identified officials on (a) strategic management, (b) reform management (program management, project management, change management), and (c) performance management	Specialized training to a critical mass of NBR officers (at least 5% of the officers) delivered	Q2-2025	Customs Modernization Desk
9.1.2 – Develop and adopt a strategic management methodology, governance and procedural frameworks and related tools (strategic, operational, governance dashboards)	Strategic management methodology, governance, procedural frameworks and related tools developed and adopted	Q4-2025	Customs Modernization Desk
9.1.3 – Develop and adopt a reform management methodology, governance and procedural framework, and related tools	Reform management methodology, governance, procedural frameworks and related tools developed and adopted	Q3-2026	Customs Modernization Desk
9.1.4 – Establish and operationalize a modern performance management system, at least at the “organizational performance management” level	Modern performance management system established and operationalized	Q1-2026	Customs Modernization Desk
9.1.5 – Develop governance dashboards to monitor the implementation of various activities	Governance dashboards developed and operationalized	Q2-2026	Customs Modernization Desk
9.1.6 – Develop and deliver specialized training on leadership and management	Training delivered	Q4-2025	Customs Modernization Desk

Activities	Output	Completion Time	Responsibility
Key Area 9.2: Further develop NBR's capacities in the areas of internal audit/office inspection, emergency management and business continuity			
9.2.1 – Develop and adopt an internal audit policy, methodology and procedural frameworks and related tools	Internal audit policy, methodology, procedural frameworks and related tools developed and adopted	Q4-2025	Customs Modernization Desk
9.2.2 – Deliver specialized training on internal audit to identified in-house staff	Specialized training to a critical mass of NBR officers (at least 5% of officers trained) delivered	Q2-2026	Customs Modernization Desk
9.2.3 - A Commissionerate/Desk established for undertaking internal audit/office inspection, emergency management and performance management	Commissionerate/Desk established	Q2-2028	Customs Modernization Desk
9.2.4 – Start internal audit actions according to a structured plan and agreed methodology and procedures	Internal audit actions undertaken as per a plan	Q4-2028	Customs Modernization Desk
9.2.5 – Deliver specialized training on emergency management and business continuity	Specialized training to a critical mass of NBR officers delivered to at least 10% of the officers	Q2-2026	Customs Modernization Desk
9.2.6 – Develop, adopt and pilot the NBRs Emergency Management Programme	Emergency Management Programme developed, adopted, piloted and staff trained on the program	Q1-2027	Customs Modernization Desk
9.2.7 –	Specialized training to a critical mass of NBR officers delivered to at least 10% of officers	Q4-2026	Customs and VAT Training Academy
9.2.8 – Develop, adopt, pilot and train staff on business continuity plans and disaster recovery plans for, at least, key Customs offices (such as those at the international airport, Chattogram port, valuable goods godown)	Business continuity and disaster recovery plans developed, adopted, piloted and staff trained on them	Q3-2026	Customs Modernization Desk

Activities	Output	Completion Time	Responsibility
Key Area 9.3: Boost the integrity promotion actions and strengthen the internal affairs mechanisms/services			
9.3.1 – Undertake an integrity and internal affairs diagnostic for NBR-Customs	Diagnostic undertaken, including identification of risk areas, causes of corruption/lack of integrity and solutions to addresses these causes	Q1-2026	Customs Modernization Desk
9.3.2 – Develop and adopt the multi-year Integrity Promotion Action Plan (IPAP) based on the diagnostic findings	IPAP developed, adopted and funding allocated	Q3-2026	Customs Modernization Desk
9.3.3 – Implement, monitor, update and evaluate IPAP	Level of integrity Promotion Action Plan’s execution Action plan monitored, updated and evaluated	Q1-2027	Customs and VAT Administration Desk
9.3.4 – Strengthen the internal affairs’ function and in-house expertise	Internal affairs strengthened (policies and procedure are issued) (officials/in-house staff have been trained)	Q3-2027	Customs and VAT Administration Desk

Key Area 9.4 Position NBR as the regional and national excellence center on “research and innovation on customs matters”			
9.4.1 – Review the impact of the Research and Statistics Wing of the NBR and implement measures to strengthen it and enhance its effectiveness	Measures to strengthen Research and Statistics Wing implemented	Q1-2026	Customs Modernization Desk Customs WCO Affairs Desk
9.4.2 – Deliver specialized training on “research and innovation” with a specific focus on research techniques, data analytics/visualization and research paper development/drafting to ensure that research and statistics’ outputs supports policy formulation/improvements	Specialized training to a critical mass of NBR officers delivered to at least 5% of the officers	Q2-2026	(a) Research and Statistics Wing (b) Customs International Trade Agreement Desk (c) Customs WCO Affairs Desk (d) Customs Modernization Desk

Activities	Output	Completion Time	Responsibility
9.4.3 – Develop research papers on the themes highlighted by WCO and/or global customs community’s priority and emergency areas on an annual basis	Inception to address the activities with a number of research papers developed and submitted to WCO Regional Office for Capacity Building, WCO Secretariat and relevant research/academic institutions	Q4-2026	(a) Research and Statistics Wing (b) Customs International Trade Agreement Desk (c) Customs WCO Affairs Desk (d) Customs Modernization Desk
9.4.4 – Formalize cooperation with recognized national, regional and global academic/research institutions and think-tanks	Number of cooperation agreements signed.	Q3-2026	(a) Research and Statistics Wing (b) Customs International Trade Agreement Desk (c) Customs WCO Affairs Desk (d) Customs Modernization Desk
	Number of joint papers/ actions undertaken	Q4-2028	
9.4.5 – Organize annual “customs research and innovation” hackathons	Inception of the activity by organizing hackathons	Q1-2026	(a) Research and Statistics Wing (b) Customs International Trade Agreement Desk (c) Customs WCO Affairs Desk (d) Customs Modernization Desk
9.4.6 - Obtain accreditation for “Fiscal Frontier” and publish “Fiscal Frontier” on an annual basis	Accreditation obtained	Q4-2025	(a) Research and Statistics Wing (b) Customs International Trade Agreement Desk (c) Customs WCO Affairs Desk (d) Customs Modernization Desk
	Annual publication	Q4 of each calendar Year	

2. Strategic Objective 10: Establish modern HRM and Training systems

Activities	Output	Completion Time	Responsibility
Key Area 10.1: Strengthen the HRM function to enable it to assume its strategic role within the organization			
10.1.1 – Undertake a full HRM Function Diagnostic (possibly assessing against WCO HR recommendations/ standards/best practices)	Diagnostic report completed, including HRM modernization roadmap	Q1-2025	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
10.1.2 – Deliver specialized trainings to in-house staff on HR Management, specifically on strategic HR Development as required	Specialized training to a critical mass of NBR officers (at least 10% of the officers)	Q2-2025	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
10.1.3 – Develop HRD strategy and HRD strategic dashboard	HRD Strategy and HRD strategic dashboard developed and operationalized	Q2-2025	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
Key Area 10.2: Develop and implement modern HRD policies, procedures and tools			
10.2.1 – Develop priority HRM policies (such as career planning policy, rotation policy, advancement policy and incentive policy) as per findings of the diagnostic, ensuring that the principles of merit, fairness and equity/inclusion are embedded in all policies and procedures	Priority HRM policies developed and adopted	Q4-2025	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
10.2.2 – Develop priority HRM procedures and tools as per the developed policies	HRM procedures and tools developed and adopted	Q2-2026	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
10.2.3 – Develop and roll out the Human Resources Information System (HRIS)	HRIS developed and rolled out	Q2-2027	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
10.2.4 – Undertake a change management program to inform staff and officers about new HRM policies, procedures, tools and their effect on staff and managers' career path with NBR	Change management program implemented	Q3-2027	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk

Activities	Output	Completion Time	Responsibility
Key Area 10.3: Upgrade the training management system and offerings			
10.3.1 – Deliver specialized trainings to staff on training management	Specialized training to a critical mass of NBR officers delivered to at least 15% of the officers	Q3-2025	Customs Modernization Desk
10.3.2 – Review and update the training management system and training policy	Training management system designed, and training policy developed and adopted	Q2-2026	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
10.3.3 – Develop/update the Customs Foundation (Induction) Training Curriculum, leveraging on new training tools, such as e-learning and virtual reality to the extent possible	Customs Induction Training Programme updated/modernized	Q4-2025	(a) Customs Modernization Desk (b) Customs and VAT Training Academy
10.3.4 – Develop and maintain updated database of pools of experts on key areas of interest to customs	Database of pools of experts developed	Q1-2026	(a) Customs Modernization Desk (b) Customs and VAT Training Academy
10.3.5 – Develop/update the Customs Continuous Training Program, leveraging on new training tools such as e-learning and virtual reality to the extent possible	Customs Continuous Training Program/Offer updated/modernized	Q2-2027	(a) Customs Modernization Desk (b) Customs WCO Affairs Desk
10.3.6 – Establish a state-of-the art Central Customs Academy with on-site and virtual campuses as well as three regional customs academies and seek WCO accreditation for the Central Customs Academy	State of the art Customs Academy established	Q3-2027	(a) Customs Modernization Desk
	WCO accreditation sought	Q1-2028	(b) Customs Project Management Desk Customs WCO Affairs Desk
Key Area 10.4: Enhance staff welfare			
10.4.1 – Deliver specialized trainings to staff on staff-welfare	Specialized training to a critical mass of NBR officers delivered to at least 25% of the officers	Q1-2025	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk

Activities	Output	Completion Time	Responsibility
10.4.2 – Identify key staff well-being issues to be addressed by NBR	Key well-being issues identified through staff engagement/consultations	Q3-2025	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
10.4.3 – Draft the staff well-being program, adopt it and secure financing	Staff well-being program drafted, adopted and funded	Q4-2025	(a) Customs Modernization Desk (b) Customs and VAT Administration Desk
10.4.4 – Implement, monitor and evaluate the staff well-being program	Staff well-being program implemented, monitored and evaluated	Q1-2026	Customs and VAT Administration desk (with evaluation done by respective desk of Customs)

3. Strategic Objective 11: Boost the image and perception of Customs

Key Area 11.1: Operationalize a mechanism to “customs perception survey” to facilitate annual administration of the survey			
11.1.1 – Develop the Customs perception survey and its administration methodology	Customs perception survey and administration methodology developed	Q4-2025	(a) Research and Statistics Wing (b) Customs Modernization Desk
11.1.2 – Design, test and pilot the “customs perception survey” measurement mechanism	Customs perception survey measurement designed, tested and piloted	Q2-2026	(a) Research and Statistics Wing (b) Customs Modernization Desk
11.1.3 – Roll out the perception survey on annual basis, at least and publish the results	Customs perception survey rolled out and results published annually	Q4-2026	(a) Research and Statistics Wing (b) Customs Modernization Desk (c) NBR Public Relations Office section
11.1.4 – Analyze the results and update the relevant in-house documents/processes/action plans accordingly (Communication Strategy and Branding Strategy, IP Action Plan)	Results analyzed and acted upon	Q1-2027	(a) Research and Statistics Wing (b) Customs Modernization Desk (c) NBR Public Relations Office section

Activities	Output	Completion Time	Responsibility
Key Area 11.2: Implement a comprehensive Customs Strategic Communication Plan and Corporate Branding Strategy			
11.2.1 – Deliver specialized trainings to identified staff on strategic communication, new communication tools/media and corporate branding (or recruit specialists).	Specialized training delivered to a critical mass of NBR officers (to at least 25% of the officers)	Q3-2025	(a) Customs Modernization Desk (b) NBR Public Relations Office section
11.2.2 – Develop and adopt (including budget) the comprehensive Customs Strategic Communication Plan, including the development of the necessary communication tools/toolkits to achieve identified communication objectives.	Customs Strategic Communication Plan developed and adopted along with necessary communication tools	Q1-2026	(a) Customs Modernization Desk (b) NBR Public Relations Officer section
11.2.3 – Develop and adopt (including budget support) the Corporate Branding Strategy, which is to include elements related to customs officers’ attire/uniforms	Corporate Branding Strategy developed and adopted along with necessary communication tools	Q2-2026	Customs and VAT Administration Desk
11.2.4 – Implement the communication plan and corporate branding strategy	Communication plan and strategy implemented	Q1-2027	(a) Customs Modernization Desk (b) NBR Public Relations Officer section
11.2.5 – Set up a public relations and media wing for customs administration to deliver and dispatch policy outcomes, achievements and awareness materials through social media and print platforms.	Operationalization of media wing and regular update of activities implemented by customs authorities	Q4-2027	Customs and VAT Administration Desk

4. Strategic Objective 12: Upgrade and modernize NBR’s infrastructure and equipment to meet stakeholders and staff’s needs/expectations.

Key Area 12.1: Develop and implement the infrastructure development and equipment provision plan			
12.1.1 – Identify priority infrastructure development and equipment needs	Assessment of requirements conducted, and results submitted to NBR	Q1-2025	Customs Modernization and Project Implementation Desk
12.1.2 – Prepare a multi-annual infrastructure development plan and approve it (secure the budget)	Issuance of development plan	Q2-2025	Customs Modernization and Project Implementation Desk
12.1.3 – Prepare a multi-annual equipment provision plan	Issuance of multi-annual equipment plan	Q3-2026	Customs Modernization and Project Implementation Desk
12.1.4 – Issuance of policy guidelines to procure services by Customs administration	Issuance of policy guidelines	Q4-2025	Customs Modernization and Project Implementation Desk
12.1.5 – Implement the infrastructure development and equipment provision plan as per procurement procedures and other national regulations	Infrastructure improved, equipment delivered	Q1-2026	(a) Customs Modernization and Project Implementation Desk (b) Customs and VAT Administration Desk

Annexure-1

Brief overview of current modernization activities of **Bangladesh Customs**



Bangladesh Customs is undertaking various reform programs as part of the drive for the country to be categorized as a developed country by 2041. Building on the reforms undertaken through the Customs Modernization Strategic Action Plan 2014-2017 and 2019-2022, the reform measures are expected to provide services through modernization, enhance the capacity of customs and improve trade facilitation. Below are some notable activities for the modernization of Bangladesh Customs:

Development of the customs computer system (ASYCUDA World): The ASYCUDA World system, launched in 2013, has significantly advanced the digitalization of Bangladesh Customs, providing online data-sharing with key institutions and introducing e-services to expedite customs clearance and processing.

Bangladesh Single Window: Since 2019, NBR has been implementing the BSW project, aiming to complete it by 2026. This project will streamline import and export processes by providing the required permits and clearances from various government departments on a single platform. It involves cooperation with 39 organizations and has begun software development. The objectives of the BSW are to expedite goods clearance reduce business costs and promote paperless trade through modern, technology-based solutions.

Non-intrusive inspection: To expedite the clearance of goods without physical inspection, 11 container scanners, 22 baggage scanners and 1 human body scanner are currently operational at major customs houses and land customs stations, using scanning and image analysis. An additional 6 new container scanners are being installed at various customs stations.

Customs risk management: In light of the significant increase in the scope of the Customs Department's work, more manpower and resources are needed to provide modern services. Accordingly, to make the best use of limited resources, a risk management approach was implemented to expedite the clearance of shipments. Alongside legal and regulatory reforms, NBR has established the independent Risk Management Commissionerate. Work on developing automated software has already begun.

Post Clearance Audit (PCA): In compliance with the WTO TFA, measures have been taken to modernize and adapt the PCA system. A PCA manual has been formulated, and independent PCA units have been established in each customs house. Effective implementation of the PCA system will allow for quicker clearance of a greater number of shipments.

Brief overview of current modernization activities of Bangladesh Customs

Mandatory electronic payment: Since January 2022, NBR has mandated the electronic payment of customs duties, regardless of the amount. This has simplified the payment process, saved time, reduced costs, prevented fraud and ensured that almost all customs duty payments are made electronically.

Advance ruling: As part of trade facilitation, NBR has introduced an advance ruling system for product classification. This allows importers and new entrepreneurs to determine the HS code of a product before importing it. All issued advance rulings are displayed on the NBR website (bangladeshcustoms.gov.bd). Required forms can be downloaded, and applications can be submitted online through the NBR and Bangladesh Customs websites.

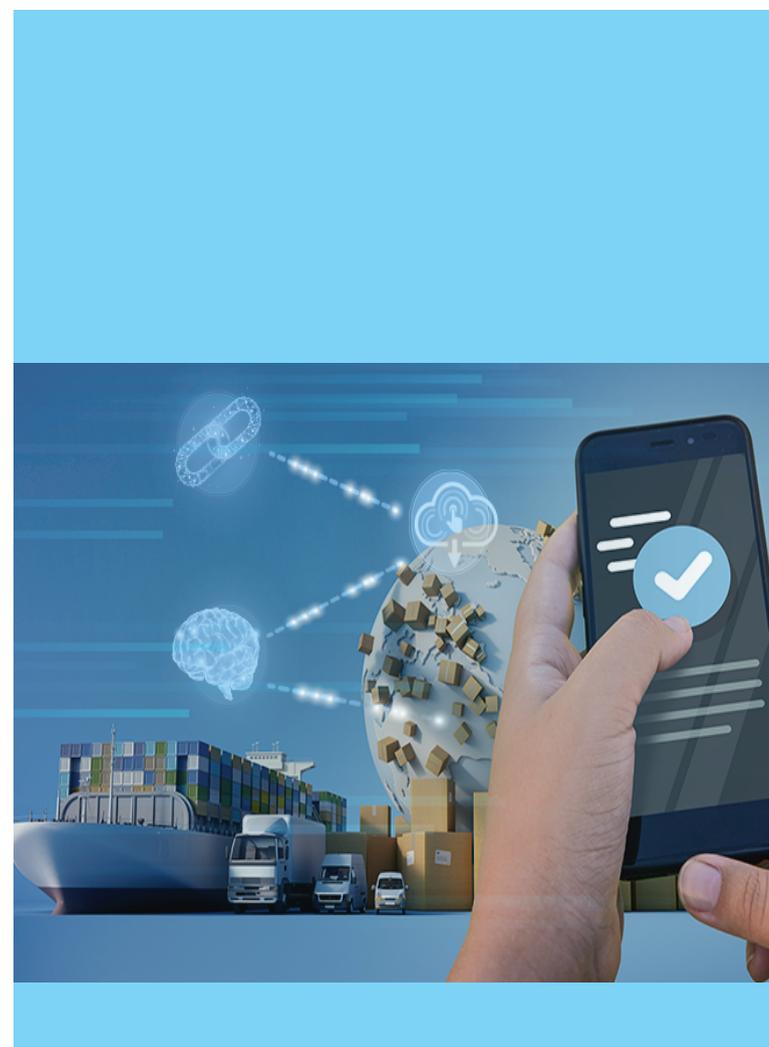
Implementation of the E-auction process: To streamline the customs auction process, NBR has introduced the E-auction system at Chattogram Custom House, Benapole Custom House, and Mongla Custom House. This allows for a smooth and transparent auction process with the participation of a larger number of buyers in a shorter period.

Customs infrastructure development: Bangladesh Customs is modernizing operations nationwide to improve service delivery, reduce trade costs and implement trade facilitation measures. Key initiatives, such as the Customs

Modernization & Infrastructure Development Project (CMID), which is supported by the Development Partner, focus on upgrading customs facilities and training academies in Chattogram and nationwide. These efforts aim to strengthen customs capacity and policy implementation capabilities.

Modernization of customs bond management: A bond automation project has been implemented to expedite the clearance of goods under customs bond and streamline bond management practices. The objective of the project was to establish greater transparency and efficiency in overall bond management processes including better control, and stronger national industrial security. The project has introduced online licensing modules and will soon pilot other modules to further enhance operational efficiency.

While the implementation of Customs Modernization Strategic Action Plan 2019-2022 had resulted in significant progress in customs modernization, there is scope for improvement. The Customs Strategic Plan 2024-2028 will build upon the implemented and ongoing reforms and propel the transformation of the Customs administration towards a fully equipped digital Customs administration underpinned by automation, improved trade facilitation, transparency and efficiency.



Annexure-2

List of officials who contributed to this publication (not on basis of seniority)

Serial	Name, Designation, Department	Serial	Name, Designation, Department
01.	Mr. Mohammad Hasmat Ali First Secretary (VAT Policy) National Board of Revenue, Dhaka	10.	Mr. Md Milan Sheikh Additional Commissioner Customs Valuation and Internal Audit Commissionerate, Dhaka
02.	Mr. Kazi Farid Uddin Additional Commissioner Custom House, Dhaka	11.	Mr. Mohammad Shahidul Islam First Secretary (Customs: International Trade Agreement) National Board of Revenue, Dhaka
03.	Mr. Md. Khairul Kabir Mia First Secretary (Customs: Policy and Budget) National Board of Revenue, Dhaka	12.	Mr. Md. Minhaj Uddin Additional Director General Directorate of Customs Intelligence and Investigation, Dhaka
04.	Mr. Mohd. Mosiur Rahman Additional Commissioner Customs Excise and VAT Commissionerate, Dhaka (North), Dhaka	13.	Mr. Md. Moshiur Rahman Joint Commissioner Custom House, Pangaon
05.	Mr. Md. Raich Uddin Khan First Secretary (Customs: Automation) National Board of Revenue, Dhaka	14.	Mr. S M Shamsuzzaman Joint Commissioner Customs Bond Commissionerate, Dhaka (South), Dhaka
06.	Dr. Md. Neyamul Islam First Secretary (Customs: Exemption and Project Facilitation) National Board of Revenue, Dhaka	15.	Mr. Raquibul Hassan Joint Commissioner Customs Bond Commissionerate, Dhaka (North), Dhaka
07.	Mr. Mohd. Mahbubur Rahman First Secretary (Customs: Bond) National Board of Revenue, Dhaka	16.	Mr. Rizvy Ahmed Joint Commissioner Customs Excise and VAT Commissionerate, Dhaka (North), Dhaka
08.	Mr. Muhammad Safiur Rahman First Secretary (Customs Modernization and Project Management) National Board of Revenue, Dhaka	17.	Mr. Md. Tarek Hasan Joint Commissioner Custom House, Chittagong
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21.	Mr. Md. Fakhru Amin Chowdhury Joint Commissioner Custom House, ICD (Kamalapur), Dhaka	30.	Mr. Md. Badruzzaman Munshi Second Secretary (VAT Policy) National Board of Revenue, Dhaka
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26.	Mr. Tapan Kumar Chakraborty Deputy Commissioner Large Taxpayer Unit (VAT), Dhaka	35.	Mr. Omar Mobin Second Secretary (Customs: International and Trade Agreements) National Board of Revenue, Dhaka
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List of officials who contributed to this publication (not on basis of seniority)

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38.	Mr. Prabhat Kumar Singh Deputy Commissioner Customs Excise and VAT Commissionerate, Jessore	46.	Mr. Md. Imran Hossain Assistant Commissioner Customs Excise and VAT Commissionerate, Comilla
39.	Mr. Md. Zakir Hossain Deputy Commissioner Custom House, Dhaka	47.	Mr. Md. Rajan Hossain Assistant Commissioner Custom House, Benapole
40.	Ms. Shegufta Mahzabin Second Secretary National Board of Revenue, Dhaka	48.	Ms. Nargis Akhter Assistant Commissioner Customs Excise and VAT Commissionerate, Rangpur
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43.	Mr. Shakib Anam Khan Assistant Commissioner Customs Excise and VAT Commissionerate, Rajshahi	51.	Mr. SM Omar Kawshar Assistant Commissioner Customs Excise and VAT Commissionerate, Chittagong
44.	Ms. Islamul Haque Assistant Commissioner Custom House, Chittagong	52.	Mr. Md. Moniruzzaman Chowdhury Assistant Director Customs Excise and VAT Commissionerate, Khulna





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