Promoting Transparency and Better Governance: The Case of Bangladesh Customs Portal

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Abstract

Communication of governmental information through electronic dissemination is recognized as an effective instrument to promote government transparency. Aiming to bring transparency in trade information, countries have, therefore, adopted international standards and best practice that reaffirm the importance of the use of internet in achieving trade transparency and thus better governance. The paper examines the scope for dissemination of trade and customs information in Bangladesh and the promotion of transparency and governance through the establishment of the Bangladesh Customs Portal. Reviewing the steps undertaken through the adoption of relevant international standards, and assessing the status of their implementation, the paper finds that the Government has been able to develop a recognizably modern, easily navigable customs website that serves as a complete and comprehensive repository for all customs procedures, forms, laws and other information, and caters to informational requirements of both government officials and private sector users from home and abroad.

Introduction

Despite the slow progress on the part of the Negotiating Group on Trade Facilitation (NGTF)[1] over the years since the launch of the World Trade Organization (WTO) negotiations on trade facilitation in 2004, significant progress was finally made in 2013. After intense negotiations throughout the last half of 2013 as part of a plan to deliver something concrete at the 9th WTO Ministerial, the WTO members were finally able to conclude the much anticipated Trade Facilitation Agreement (TFA) at Bali, Indonesia, in December 2013. With its ratification by two-thirds of WTO members, the TFA came into force in February 2017. Provisions under the TFA comprise various trade facilitation measures that the WTO members will have to implement over the next few years.

The purpose of this research paper is neither to chronicle all the events that unfolded and the negotiating processes that evolved over the years and ultimately led to the finalized text of the TFA, nor to focus at length on all aspects of the Agreement itself. Instead, the paper restricts its scope to an important component of the Agreement, that is, publication and availability of trade information. More specifically, it aims at examining the possible scope for dissemination of trade and customs information in Bangladesh and the promotion of governmental transparency and governance through the establishment of the Bangladesh Customs Portal. While there are several government agencies that deal with trade related issues, in order to obtain an in-depth analysis of the extent of electronic dissemination of customs information and the role it plays in

[1] The WTO General Council adopted on 1 August 2004 a decision on the Doha Work Programme, generally known as the "July Package", which defined modalities for negotiations in the current round of trade talks. Among others, the "July Package" included "Modalities for Negotiations on Trade Facilitation", which mandated the WTO members to launch negotiations on this issue. Accordingly, the NGTF started working in November 2004.

easing the process of information collection by the trade and business community, this study limits its focus to the National Board of Revenue (NBR) and Customs. Most trade-related information comes from Customs, and creation a Customs information portal will go a long way towards ensuring wide electronic dissemination of trade information. Future refinements in the portal could incorporate trade data from other government agencies.

The paper progresses through a number of sections. While section I attempts to set the theoretical context on the role of internet as an instrument to communicate trade information and a means to promote governmental transparency and governance, section II elaborates on various standards that reaffirm the importance of the use of internet in achieving these objectives. Section III assesses the status in Bangladesh in implementing international standards and best practice in this regard, and section IV elaborates on governmental efforts to improve the existing capacity in electronic dissemination of customs information.

I. Role of internet in communicating trade information and promoting transparency

This section attempts to set the broader theoretical context on the growing emphasis on, and recognition for, internet or electronic information as an effective instrument for communicating trade and customs information, and a means for promoting governmental transparency on trade policies and processes. It begins with a discussion on what the term 'government transparency' entails, and how the access to electronic information contributes to such transparency.

The Federal Institute for Access to Public Information[2] (cf Santos and others, 2013, p.34) defines government transparency in terms of its three elements that include 'openness of information from the government', 'communication or knowledge-sharing on the part of citizens', and 'accountability or justification, to the citizens, of decisions taken by the government'. It is somewhat similar to the concept of 'open government' advocated by the Obama Administration in the United States (US) with its three goals of transparency, collaboration and citizen participation. Such 'open government' policy made it obligatory for the US government agencies to resort to internet or electronic communication for making available to the public 'their missions, activities, and results so as to facilitate public dialogue, and to solicit feedback, questions, and suggestions for how to improve government' (Sharon & Natalie, 2010).

From that perspective, the issue of electronic government or e-government assumes paramount importance when it comes to ensuring better governance and thus promoting transparency. Emphasizing the role of information and communication technologies (ICTs) in general and electronic communication in particular, Welch (2012) defines 'transparency' as the "active disclosure of information by an organization that enables external actors to monitor and assess its internal workings, decisions and performance". Such disclosure of information is generally a 'one-way communication process in which the organization provides information to other stakeholders'. For Welch, the widespread use of government websites is positively associated

[2] A Mexican institution that aims at guaranteeing the right to access public information, issuing resolution on denial of requests for access to information, and protecting personal data.

with satisfaction of e-government (Welch and others, 2005). Provision of useful, timely and reliable information enhances transparency on the part of the government that in turn garners citizens' trust with the government.

This leads us to the issue of governmental information, which, according to Batista, is a public good, and therefore needs to be "available to citizens, not only through the physical environment, but also through a language that is accessible, intelligible, and translated for the average citizen" (cf Santos and others, 2013, p.36). It implies that the simple availability of technological resources, such as internet, is not enough in guaranteeing transparency, which would also require the existence of effective and enhanced websites that provide adequate information in clear language or medium for the common citizen and in easily accessible manner. The ideal example of such web communication is the "Data.gov", a government website in the US that provides extensive access to public information sources across different government organizations or locations offering electronic access to government finance, performance, and decisions. Another example of governmental information promoting transparency is that of Taiwan, where, as one study revealed, over 70% of public agencies provide freedom of information requests, and that "half of them offer electronic resources for accessibility of information, while the other half provide e-mail" (cf Santos and others, 2013, p.35).

The growing importance of internet in government transparency has also been stressed upon by some scholars (Mitchinson & Ratner, 2004). Mitchinson & Ratner basically underscores the current age of knowledge economy, which is characterized by the rise in ICTs that has enabled 'the rapid and easy flow of information from one location to another'. The advent of the knowledge economy has influenced the governments around the world to increasingly focus on e-governance as a way of promoting transparency. The term 'e-government' generally implies the use of ICT and internet by the public sector 'in support of public administration' (Mitchinson & Ratner, 2004). The so-called knowledge revolution has also popularized the use of internet or website as an effective and efficient method for electronic dissemination of government information to the public.

After this brief theoretical construct on the linkage between effective communication of information through websites and promotion of government transparency, let us now try to address the same issue from the perspective of trade policy decision making and trade processes and procedures. Transparency in policy was always considered an important aspect of trade facilitation, and predictability in trade policy and simplification in trade procedures and processes were regarded as two crucial aspects of trade policy transparency (Helble and others, 2007). However, in recent years, the issue of availability of trade information has also assumed importance in negotiations and discussions at the multilateral trade fora (e.g. the WTO) as another key element of trade policy transparency.

Persons often need specific information about the process(es) and procedure(s) involved in a particular trade/customs operation they intend to carry out, and the responsibility to provide such information completely and accurately lies with trade/Customs agencies. While easy internet access to such information will contribute in facilitating their trade/customs operation, it will also promote transparency in such process or procedure. It is, therefore, necessary for

relevant government agencies, such as Customs, to undertake steps that will improve the means of delivery of such information. Providing adequate and effective internet-based capacity for electronic dissemination of trade/customs information may be the key to achieving that transparency. In addition to such proactive dissemination[3] of trade information to the public, in order to ensure trade transparency, it will also be necessary to facilitate demand-driven access in order to have true transparency. Demand-driven access can be ensured by creating a mechanism to "respond to citizens' requests for specific kinds of information or documents which otherwise would not be accessible" (Turnes & Ernst, 2015, p.3).

The WTO TFA aims at increasing the transparency and efficiency of customs and other administrative procedures involved in trading goods across international borders. Recognizing the importance of electronic dissemination in effectively communicating trade information and increasing government transparency, the TFA obligates all member countries to supply trade information through the electronic format, e.g. through internet websites, as it allows wider dissemination and provides information in readily downloadable form. Again, the TFA mandates members to provide demand-driven access in the form of e-service delivery through enquiry points. The World Customs Organization (WCO) Revised KYOTO Convention (RKC) also emphasizes the need to make customs information available to interested persons.

Realizing the potential of such electronic dissemination, countries across the world are increasingly enhancing their trade/customs websites to transform them into repositories or reservoirs of trade information and to facilitate e-service delivery of such information. A number of country practices in Asia are cited here as illustrations. For example, the *Trade Portal* of the Lao PDR is a good model for the developing countries, as it has created a single repository for all import and export information for the country (UNNeXT, 2016). The *Trade Portal* developed by the Department of Commerce in India is another example. As reported in UNNeXT (2016), there are similar initiatives from international organizations. For example, UNCTAD's *Business Facilitation Program* is 'a web-based e-government system to help the developing countries work towards business facilitation through transparency, simplification and automation of trade processes'. Again, the Asia Pacific Economic Cooperation's *Services Trade Access Requirement (STAR) Database* is a business friendly online tool to help services providers from the APEC countries by 'gathering information on services market access into a single, easily accessible knowledge bank, aimed at increasing business awareness of the regulatory requirements to trade' (UNNeXT, 2016, p.9).

II. Transparency in Customs information and relevant international standards

This section examines the issue of transparency in customs information through elaborating on various standards that stress on the importance of the use of internet or access to electronic information as a means for communicating governmental information in trade and customs, and for promoting transparency.

[3] According to Turnes & Ernst (2015: p.3), the term 'proactive dissemination' refers to "information that the government makes public about its activities and performance".

The WCO RKC (WCO, 1999) states that contracting parties to its General Annex must accept, *inter alia,* the principle of transparency and predictability of customs actions. Chapter 9 of the General Annex of the RKC emphasizes the availability of customs information to interested persons. But it does not specify the means and channels through which such availability could be ensured. According to Chapter 9(A):

"***A. Information of General Application***

9.1. Standard

The Customs shall ensure that all relevant information of general application pertaining to Customs law is readily available to any interested person.

9.3. Transitional Standard

The Customs shall use information technology to enhance the provision of information."

The WTO has attempted to devise international standards aiming to increase the transparency of trade regulations. For example, Article X (Publication & Administration of Trade Regulations) of GATT 1994 delineates the transparency obligations by incorporating provisions for publication and administration of trade regulations (WTO, 1994). It urges all WTO members to 'publish and disseminate laws, regulations and judicial decisions' that could be relevant to international trade (Turnes & Ernst, 2015, p.2). However, it only requires that information be published in such a manner as to enable governments and traders to become acquainted with them. Like the RKC, GATT 1994 does not specify the means and channels of such publication.

The WTO attempted to address the lacunae while framing the TFA. Article 1 of the Agreement deals with publication and availability of trade/ customs information. Paragraph 2 of Article 1 specifies the need for information to be available through internet (WTO, 2013). According to paragraph 2 of Article 1:-

"1. *Each Member shall make available, and update to the extent possible and as appropriate, the following through the internet:*

a. A description of its importation, exportation and transit procedures, including appeal procedures, that informs governments, traders and other interested parties of the practical steps needed to import and export, and for transit;

b. The forms and documents required for importation into, exportation from, or transit through the territory of that Member;

c. Contact information on enquiry points.

2. Whenever practicable, the description referred to in subparagraph 2.1 a. shall also be made available in one of the official languages of the WTO.

3. Members are encouraged to make available further trade related information through the internet, including relevant trade-related legislation and other items referred to in paragraph 1.1[4].”

Paragraph 3 of Article 1 of the TFA deals with enquiry points. According to Article 1, paragraph 3, sup-paragraph (1):

“Each Member shall, within its available resources, establish or maintain one or more enquiry points to answer reasonable enquiries of governments, traders and other interested parties on matters covered by paragraph 1.1 as well as to provide the required forms and documents referred to in subparagraph 1.1(a). ….”

From the perspective of increasing transparency of trade related information across the world, the TFA is particularly significant as its Article 1 not only specifies information technology as the means to ensure availability of their trade/customs information, but also makes it obligatory for member countries to publish such information through the internet.

Examining Bangladeshi standards, we find that the *Right To Information (RTI) Act 2009* provides for extensive proactive disclosure provisions, whereby public bodies must place defined types of information in the public domain (GoB, 2009). Such proactive disclosure needs to follow the principles outlined below:

- Information should be accessible (easy to find),
- It should be easy to understand,
- It should be relevant, and
- It needs to be regularly updated.

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[4] **Article 1, paragraph 1** of the TFA is as follows: *Each Member shall promptly publish the following information in a non-discriminatory and easily accessible manner in order to enable governments, traders and other interested parties to become acquainted with them:*

a. Importation, exportation and transit procedures and required forms and documents;

b. Applied rates of duties and taxes of any kind imposed on or in connection with importation or exportation;

c. Fees and charges imposed by or for governmental agencies on or in connection with importation, exportation or transit;

d. Rules for the classification or valuation of products for customs purposes;

e. Laws, regulations and administrative rulings of general application relating to rules of origin;

f. Import, export or transit restrictions or prohibitions;

g. Penalty provisions against breaches of import, export or transit formalities;

h. Appeal procedures;

i. Agreements or parts thereof with any country or countries relating to importation, exportation or transit;

j. Procedures relating to the administration of tariff quotas.

After highlighting, in this section, various standards and international best practice that mandate, as trade facilitation measures, the use of internet or websites to communicate trade-related governmental information and to promote transparency, the following section will try to assess the situation or status with respect to their implementation in Bangladesh.

III. Electronic dissemination of customs information in Bangladesh – Current Situation

Bangladesh strictly adheres to the developments made in the WTO and the WCO in relation to the facilitation of international trade and securitization of the international supply chain management of goods. Recognizing the role of trade facilitation in fostering economic growth long before the conclusion of the WTO TFA, Bangladesh made significant changes to its customs and trade procedures relating to many trade facilitation areas, such as automation of customs processes, simplification of customs procedures etc., by the time the TFA was concluded in December 2013.

However, as will be evident from the following discussion, the progress was less pronounced in the area of publication and availability of trade/customs information, especially in relation to the availability of such information through the internet. Electronic dissemination of trade-related information is dealt with by different Bangledeshi government agencies through a number of websites with hyperlinks to the websites of their subordinate departments, and those of other agencies. The two main government agencies are the NBR that disseminates customs information, and the Ministry of Commerce that disseminates non-customs trade information. Other government agencies include the Department of Agriculture Extension (for information on quarantine procedures) and Bangladesh Standards and Testing Institute (for information on standards issues). However, as emphasized earlier, this article limits its focus to the NBR websites only.

In collaboration with development partners, a number of studies (UNCTAD, 2012; IFC, 2014) were conducted to assess the current status in relation to the trade facilitation initiatives, and to devise the country implementation plan. These studies focused on the trade facilitation areas in general and, therefore, lacked any direct relevance to the specific issue of internet-based provision of trade and customs information. The Bangladesh Trade Facilitation Activity (BTFA) program of the USAID[5] attempted to address this caveat and undertook a situation assessment for this particular purpose[6].

The USAID BTFA study (IBI, 2015a) conducted a technical assessment covering the current state of internet accessibility of customs information, and examining the extent of availability of information through the internet immediately after the conclusion of the WTO TFA. The findings revealed that though there were three websites at the NBR (www.nbr.gov.bd/,

[5] The project was implemented by IBI.

[6] The study titled *Situation Assessment: Internet-Based Trade/Customs Information in Bangladesh* (IBI, 2015a) was conducted by a team comprising three IBI consultants including me. The other two consultants were Dr. Mohammad Abu Yusuf and Md. Rezwanur Rahman.

customs.gov.bd/ and www.nbr-bd.org/)[7] with different domain names, none contained adequate information, forms and documents that could fully satisfy international standards or ensure transparency (e.g. accessibility and availability) of internet-based customs information. It also revealed a number of inadequacies with these websites in terms of both accessibility to the websites and availability of customs information.

Common inadequacies in terms of accessibility of Customs information, as highlighted in the USAID BTFA study (IBI, 2015a), were as follows:

- *The websites were not well designed or organized, and were not easy to read or navigate. In other words, these were not user friendly.*
- *Information, rules, procedures and documents available on the websites were not grouped under a proper 'menu/heading'.*
- *As information, documents, etc. were not regularly and timely uploaded and updated, these were not easily accessible by users.*
- *None of the websites had any interactive feature.*
- *The websites lacked options for users to give feedback or lodge complaints on customs matters or to 'check with expert' on customs matters.*
- *The websites did not tell users when they were last revised, modified, or updated.*

Common inadequacies in terms of availability of customs information, as highlighted in the USAID BTFA study (IBI, 2015a), were as follows:

- *Absence of a Description of the practical steps in the import, export, transit and appeal procedures.*
- *Absence of the forms and documents required for Customs purposes.*
- *Absence of internet-based national enquiry point for customs information (as part of e-service delivery).*
- *Lack of manifest submission and processing information that relates to both goods and cargo declarations[8] (while one website (www.customs.gov.bd) provided some information on goods declaration, it was not user-friendly and extraction of information on the current status was very difficult).*
- *Absence of the operative tariff schedule/ the provision of a duty calculator.*
- *Lack of information on advance rulings.*
- *Absence of a valuation database.*
- *No information on currency exchange rates.*
- *Lack of information for travelers and tourists (such as duty free allowances, tourist refund scheme, information for air crew, updated baggage rules).*

[7] Following a recommendation from the USAID BTFA study, the NBR has discontinued one of the websites (www.nbr-bd.org/).

[8] While the term 'goods declaration' implies the submission by the importer of a bill of entry or a bill of export for clearance of goods, 'cargo declaration' implies the submission by the steamer agent of an import general manifest for an in-bound vessel or export general manifest for an out-bound vessel.

- *Absence of a separate menu for customs information relating to the Export Processing Zones and Economic Zones.*
- *Lack of an archiving facility (to store previous years' budget documents, previous baggage rules, finance acts, etc.).*
- *Lack of a media center (news, events) and link with other trade agencies (although there were some links, they were not functional).*
- *Information on donor and GoB projects.*
- *Non-availability of specific information on risk management (RM) (e.g. compliance management and audit) including the existing RM practice.*
- *Information, rules, procedures and documents available on websites were not easily accessible by users, and were not regularly updated.*
- *The NBR websites did not have necessary systems to allow the users, clients, general public, and third parties, e.g. the banks, the agents etc., to report questionable behavior by NBR employees.*

IV. Actions taken to improve the provision of electronic dissemination of custom information

This section highlights the actions taken by the NBR, since the conclusion of the WTO TFA, to improve the provision of customs information through the internet. In order to comply with international standards and best practice, and more importantly, to comply with the mandatory measure under the TFA relating to the provision of trade information through the internet, the NBR has undertaken the task of improving its existing capacity in electronic dissemination. With technical assistance and support from the USAID BTFA, the NBR has pursued a two-pronged strategy to attain this objective. These included- (i) creation of a dedicated Customs Information Portal through enhancing the customs website, and (ii) facilitation of e-service delivery through the establishment of a national enquiry point for customs.

(i) Creation of a Customs Information Portal:

The NBR decided to create the Bangladesh Customs Portal with a view to developing a recognizably modern, easily navigable customs website that would correspond to best practice internationally. The ultimate aim was to create a website that would serve as a complete and comprehensive, one-stop shop, for all procedures, forms, laws and other information pertaining to customs in Bangladesh. In the interest of trade facilitation, it would provide increased and rapid access to organized customs information to an international audience as well as Bangladesh's public and private sector. It was also envisaged that the enhanced customs website would respond to an identified requirement for transparency and to the citizens of Bangladesh's demand for increased information and services.

The first task undertaken to accomplish this objective was the development of an architecture for the proposed portal. The USAID assisted the NBR in developing the said Architecture (IBI, 2015b). While preparing the architecture, content and functional requirements for the planned NBR Customs Website were gathered and analyzed through a series of meetings with both public and private sector. Such meetings proved extremely useful, especially in identifying the probable informational requirements for different stakeholders of the NBR and users of customs

information. In preparing the architecture, the aesthetic requirements were also considered, and the approach taken to gather requirements was through an iterative series of presentations of a wireframe user interface[9]. Efforts were also made to address the inadequacies identified by the BTFA study (IBI, 2015a) highlighted in Section III.

The next step was the development of the web design for the Customs Portal, using the agreed architecture as the basis[10]. While working on the web design, the NBR also developed the content for the Portal. With technical assistance and support from the USAID, the NBR updated and compiled all customs Statutory Regulatory Orders (SROs), administrative procedures/orders, etc. so that these could be posted on the 'Bangladesh Customs Portal'. The third step was to obtain the allocation of a URL and a dedicated web server from the Bangladesh Telecommunications Company Ltd. under the Ministry of Post, Telecommunications and Information Technology for this purpose. For the hosting of the Bangladesh Customs Portal, the NBR selected the URL or domain name of www.bangladeshcustoms.gov.bd.

Using the web design developed as per the architecture, all contents were uploaded to www.bangladeshcustoms.gov.bd in 2016. Then, with the successful beta testing[11] of the website that continued for more than a year, the www.bangladeshcustoms.gov.bd website was officially launched by the NBR in September 2017 as the Bangladesh Customs Portal[12]. A screenshot of the home page of the Customs Portal is presented as **Figure 1**, which gives a glimpse of the wealth of information the Customs Portal does offer to its users.

[9] Wireframing is a structural way to design websites. A wireframe is used in the early stage of website development to lay out content and functionality on a page that takes into account user needs and user journeys.

[10] The architecture is the first essential step in a website development process, and represents the technical, functional and visual aspects of the proposed website. Once the architecture is accepted and agreed upon, the website designers begin to design and develop the actual website on its basis.

[11] A beta test is a type of testing period for a computer product prior to its commercial or official release.

[12] Even though the contents were uploaded in early 2016, the NBR took a long time with the beta testing of the website, and the official launch proved a major challenge and required a lot to convincing to do. However, when it was finally launched in September 2017, the Customs Portal proved a major success for the NBR, as it became popular among users due to its reservoir of information.

Home
Trade Info
Legislation
Procedures
Forms/Docs
Budget
News/Pub
eService
Sitemap
A-Z
বাংলা
Bangladesh Customs
National Board of Revenue
National Board of Revenue, Bangladesh
জাতীয় রাজস্ব বোর্ড, বাংলাদেশ
CUSTOMS INTELLIGENCE HOTLINE
National Enquiry Point
Photo Gallery
Advance Ruling
Modernization Programs
Authorised Economic Operators
ASYCUDA World
Travelers Info
Trade Incentives
Latest News
Profiles
Abul Maal A. Muhith
Finance Minister
M. A. Mannan
State Minister for Finance & Planning
Md. Mosharraf Hossain Bhuiyan, NDC
NBR Chairman
Duty Calculator
Preferential Tariff
SAFTA
SROs (Statutory Regulatory Orders)
HS-Code
Description
Year
Cancel
Submit
Important Links
Bangladesh Atomic Energy Commission
Bangladesh Bank
Bangladesh Council of Scientific and Industrial Research (BCSIR)
Bangladesh Tariff Commission (BTC)
BGMEA
Bangladesh Trade Portal
BIDA
More
Customs Offices (Map)
Our Partners
World Customs Organization (WCO)
Regional Intelligence Liaison Offices (RILO)
Customs Enforcement Network (CEN)
Register your email here, to receive updates to customs content
Register Email
Submit
Total Visitors: 365737
About us
About NBR
Customs Statistics
Customs Offices
NEP
News/Events
Careers
Contact Us
© 2018 National Board of Revenue, Bangladesh
Supported by
USAID
Website Feedback

Figure 1

An illustrative presentation of the extent of availability of information in the Customs Information Portal is made in the screenshot below as **Figure 2**, which provides a detailed view of the pop-up menu for 'Trade Info', one of the main menus in the Portal.

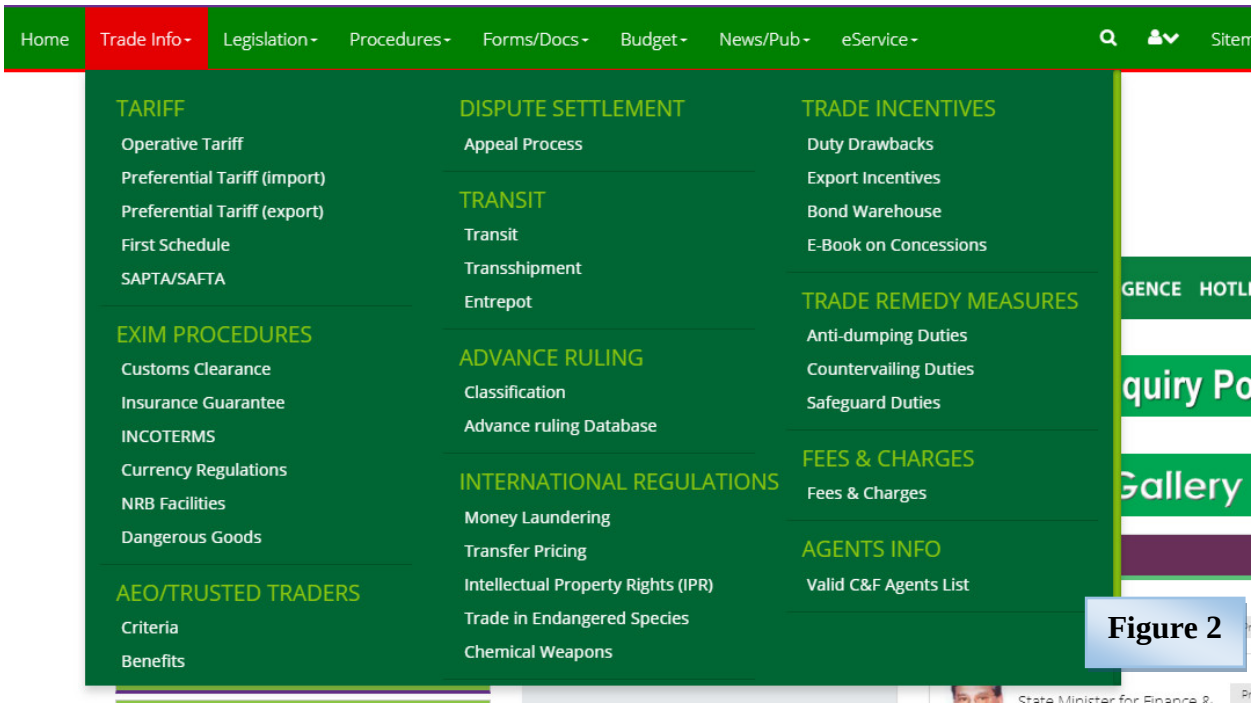

Figure 2

The Bangladesh Customs Portal is now publicly accessible and widely visited. Its audience (or users) include primarily:

- Any party participating in trade (e.g. exporter/importer/agent).
- Any customs official wishing to access legislation, procedures etc. for reference.
- Other branches of the public sector, other government agencies.

(ii) Establishment of a national enquiry point:

According to Article 1, paragraph 3 of the WTO TFA, countries are required to establish and maintain one or more enquiry points to answer reasonable enquiries from governments, traders and other interested parties on trade-related matters as well as to provide the forms and documents required to transact business (WTO, 2013). As discussed in Section III, neither the NBR head office nor any of its field offices had any officially designated enquiry point. In order to assist the NBR in establishing its own National Enquiry Point or NEP, the USAID BTFA has provided necessary technical assistance.

A national enquiry point can be either internet-based or phone-based or both. While the usefulness of a phone-based or call centre type NEP cannot be underestimated or downplayed, considering the growing recognition for e-service delivery and the ease in retrieving or collecting customs information through electronic means, internet-based NEP assumes a greater significance. Therefore, the NBR has opted for the internet-based enquiry point.

To establish the internet-based National Enquiry Point for Customs, the NBR followed the same processes as it did in the case of Bangladesh Customs Portal. The process began with the development of an architecture for the proposed NEP that was finalized incorporating inputs and feedback from extensive stakeholder consultations (IBI, 2016a). The next step was the development of a software for the Customs NEP using the agreed architecture as the basis, with technical assistance from the USAID. For the purpose of introducing the NEP for Customs, the Bangladesh Customs Portal has been used as the platform. Since it is linked from the Customs Information Portal, the NEP has been able to introduce a simple and always-available channel of communication between public and private sector, and accelerate e-governance through efficient e-customs information delivery. To facilitate the establishment of an internet-based NEP at the NBR, an exhaustive database of frequently asked questions (FAQs) and their appropriate and up-to-date answers have been developed in collaboration with the USAID BTFA program (IBI, 2016b), which was posted in the NEP site.

Officially launched by the NBR in September 2018, the internet-based NEP for Customs now provides always-available, public access to the vital customs information required for conducting trade. In addition to an already rich source of information through the FAQ database, it also provides a means to submit a direct enquiry to customs which are responded to personally by a customs officer. Each enquiry further enriches both the quality and plenitude of the NEP. Mandatory forms and documents for importation, exportation and transit are also provided by this NEP. An illustrative presentation of the Customs NEP site is made in the screenshot below in **Figure 3**.

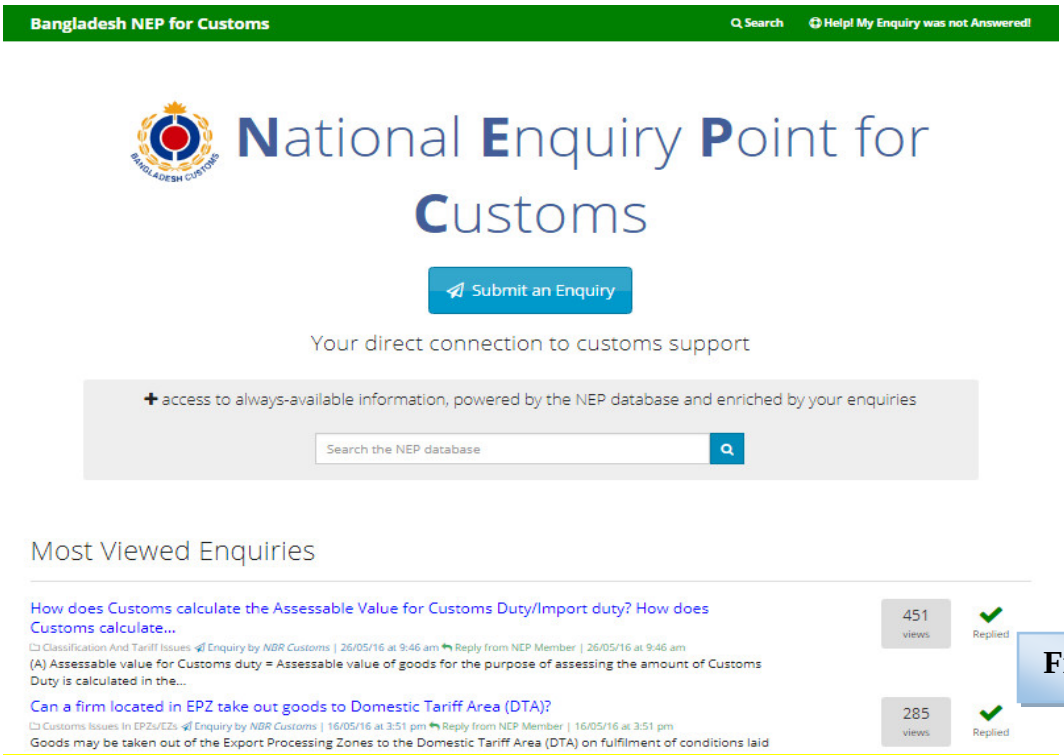

Figure 3

Thus the NEP for Customs has enabled interested traders or business people or any interested person to gather information related to customs processes and procedures, and has, in turn, contributed to promoting governmental transparency.

Implementation of this major reform program, that is, establishment and launch of the Bangladesh Customs Portal and the Customs NEP, faced a number of challenges. The initial challenges among them were threefold. First, due to the initial lack of interest and enthusiasm among officials at the NBR in launching an information portal that will provide on-line access to customs and other trade related information for any interested person/user/citizen, the time taken for beta testing was longer than usual. Secondly, functional officers posted at the Customs wing of the NBR were reluctant as they were not aware of transparency requirements, and of WTO TFA requirements. Thirdly, IT officers posted at the ICT wing of the NBR were also not interested, as they were mostly busy with running the ASYCUDA World system, and considered handling of the new Portal and the NEP site an additional burden. Once the NBR officials were motivated, the next challenge was to acquire a dedicated web server and an URL for the proposed Web Portal. This required approval from the Bangladesh Computer Council (which hosts the Server) and the ICT Division under the Ministry of Telecommunications. The process took a long time. For example, the NBR took time to decide on the URL name (www.bangladeshcustoms.gov.bd). Again, persuasion was required to deal with complex bureaucratic procedures at the Bangladesh Computer Council and the ICT Division to get a dedicated server.

V. Conclusions

The information revolution since the 1990s and the ensuing advent of the knowledge economy have enhanced the popularity of internet and contributed to its widespread use. Accordingly, communication of governmental information through electronic dissemination has come to be recognized as an effective instrument to promote government transparency. The same has been true in the area of international trade. Growing recognition among countries of the need to ensure better governance and bring transparency in trade information has contributed in the adoption of international standards and best practice that emphasize on ensuring adequate availability of such information through the internet and proper accessibility to internet sites that provide them.

The establishment and launch by the NBR of a recognizably modern, easily navigable Customs Portal demonstrates the commitment of the Government of Bangladesh to promote transparency in customs and trade information through improving its capacity in electronic dissemination of information and thus ensuring better governance. The Bangladesh Customs Portal serves as a complete and comprehensive repository for all customs procedures, forms, laws and other information, and caters to informational requirements of both government officials and private sector users (e.g. exporter, importer, agents or any other person) from home and abroad. Similarly, the establishment and launch by the NBR of the internet-based NEP has improved the NBR's ability to ensure demand-driven access to customs information through e-information delivery. While promoting transparency in Customs information, these activities also give users access to a great deal of information about customs rules, regulations, processes and procedures.

In order to succeed in upgrading the capacity for electronic dissemination of customs information, and thereby promoting transparency in such information, the NBR needs to focus on achieving a number of important requisites. First, it will have to develop well-conceived plans for the operation, management and sustainability of both the Customs Portal and the Customs NEP so that the same or increased level of capacity for electronic dissemination and e-information delivery can be maintained over time. Secondly, a difficult challenge usually faced by governments while providing information through the internet is to move beyond the culture of secrecy and find ways to actively disseminate information to the public (Mitchinson & Ratner, 2004). In order to ensure that it is not the case with the Bangladesh Customs Portal and the Customs NEP, and that these provide the 'bedrock to transparent and accountable customs administration', the NBR will have to take necessary and adequate steps. Through formulation of an effective management structure, ensuring constant flow of information, development of a system of accountability in the timely delivery of internet-based enquiry point services, and ensuring renewed commitment in improving access to the internet, the NBR will be able to make a significant progress with regard to facilitating effective communication of customs information. This in turn will ensure better governance and thus promoting transparency of the customs administration.

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