

BUSINESS JOURNEY MAP OF

Leather and Leather Goods Industry in Bangladesh



Business Journey Map of Leather Goods Industry in Bangladesh

Published by G2B Team, Aspire to Innovate (a2i) Programme

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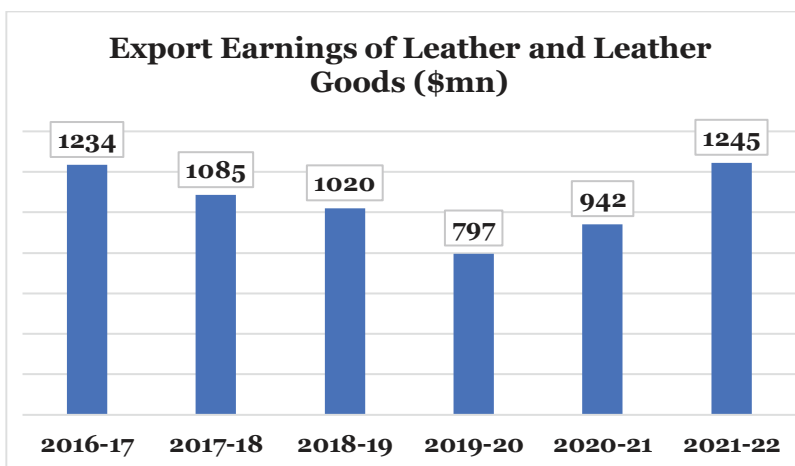
Chapter 1: Introduction

1.1 Background of the Study

The leather and leather goods industry is one of the oldest industries in Bangladesh. The industry has been making a significant contribution to the national economy over the years and it is expected to grow to USD 4.8 billion by the end of 2023. The industry caters to both domestic and export markets. In FY 2021-22, it has ranked one of the largest export earning sectors by contributing \$1245 mn in export basket.

📌 Bangladesh has the 12th largest cattle stock.

📌 Bangladesh is the 6th largest footwear producer in the world



About 85% of leather and leather products of Bangladesh are exported abroad, mostly in the form of crushed leather, blue wet leather, finished leather, leather garments, and footwear. Most of the leather and leather goods are exported to the EU, the US, Australia, Japan, Singapore, and South Korea etc. Bangladesh meets the demand for about 10% of the world's total leather market. The sector generates direct and indirect employment for about 850,000 people, 53% of the workforce are women in the leather products industries.

By considering the potential and economic impact of this sector on GDP, the government has decided to organize a stakeholder session/workshop to portray the Business Journey Map of this sector to identify their pain points while availing the G2B services from the public sector.

1.2 Structure of the Workshop

a2i Program is playing a very vital role to attract inflow of local and foreign investment in the economy by service process simplification (SPS) of government to business (G2B) services. In that continuation, a2i Program organized a day-long, interactive workshop that was held on October 22, 2021, with the participation of stakeholders from Leather and Leather Goods Industry to have their views/comments and recommendations to make the existing G2B service providing module of the government more simplified. Government officials, a2i Team, and Business Process Mapping Experts joined the workshop as facilitators.

1.3 Objectives of the Study

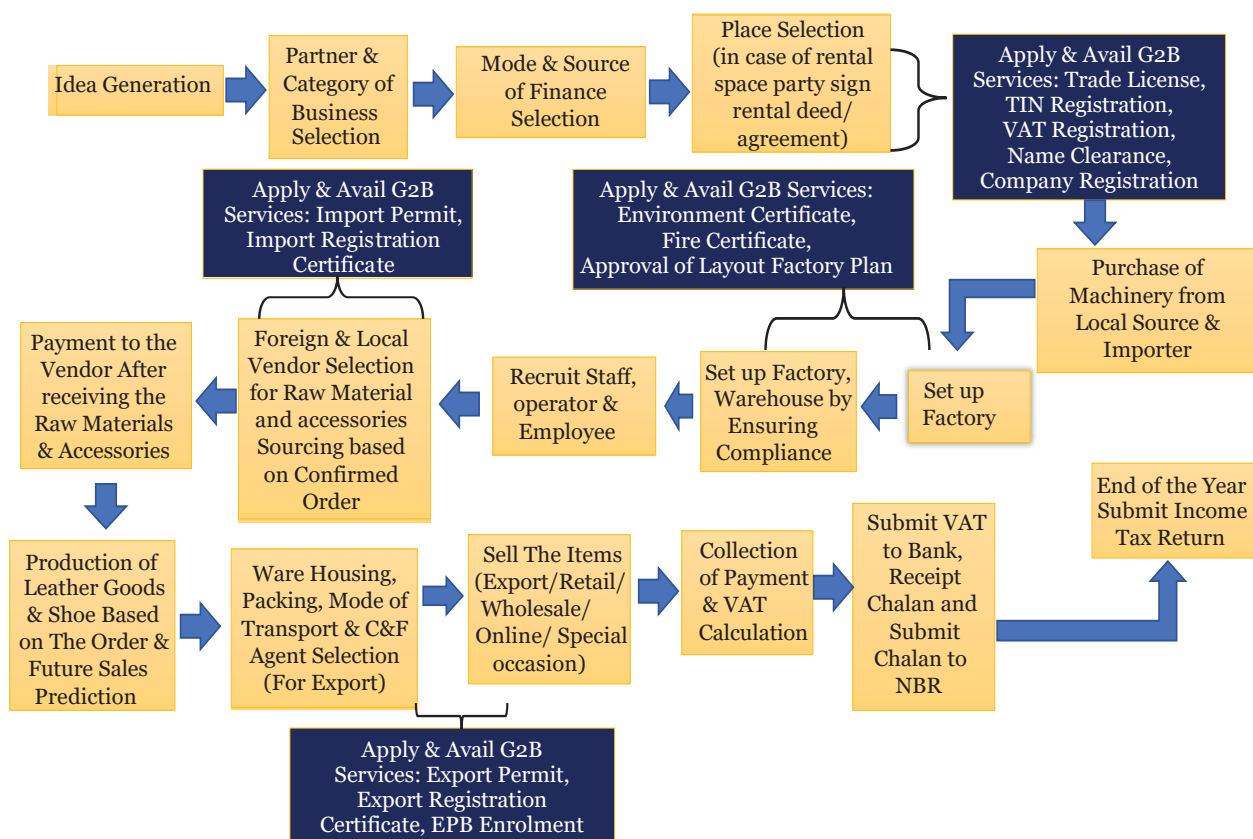
1. To design the Business Journey Map of the Leather and Leather Goods Industry in Bangladesh,
2. To identify the G2B Services required to conduct Leather and Leather Goods Industry operation in Bangladesh,
3. To identify the pain points of the G2B services that create hindrance to business operations and increase the cost of doing business as well,
4. To provide a tentative way forward from the point of view of participants and experts to ensure better SPS to G2B Services.

1.4 Reason to Choose the Sector

To ensure harmonized development of this sector, the Government has initiated leather and leather goods development in 2019. Presently, the Contribution of the leather and leather goods sector to GDP is 0.5%. Bangladesh aims to earn \$10bn by exporting leather and leather goods by 2030. According to LFMEAB, the leather industry in Bangladesh indirectly and directly employs about 0.85 million people, of whom 60 percent are women. By considering the economic contribution and future growth potentials, the government has decided to put more concentration on the development of this sector by including it in the BJM program.

Chapter 2: Business Journey Map of Leather & Leather

2.1 Business Journey Map of Leather Goods & Shoe Manufacturing Industry



2.2 Story Telling of Leather and Leather Goods Industry

Leather and leather goods along with the shoe manufacturing industries have been treated as one of the most potential and promising sectors in the context of local markets and export destinations. The government has declared several fiscal, monetary, and regulatory assistance to ensure sustainable growth of this sector as a vital sector of the export diversification basket. The backward linkage of this sector has been developing at an excellent growth rate.

Firstly, entrepreneurs along with their partners generate an idea and choose items to produce based on the demand of local and foreign customers. Sourcing of finance and selection of places to establish factories come next to consider. In that continuation, they also chose the types of business as a sole proprietorship, partnership, private ltd, public ltd, etc. Noted that, most of the leather and leather goods and shoe manufacturing companies of the SME sector are sole proprietorship in nature. There are very few private limited companies in this sector. We select a private limited company registered under Company Act at RJSC&F to design the business journey map.

At the next, entrepreneurs applied for and avail Trade License, TIN Registration, VAT Registration, Name Clearance, and Company Registration from RJSC&F. After the completion of these User Journey to avail G2B services, entrepreneurs purchase machinery, molds, and other necessary equipment from the local market and importers to set up the leather goods and shoe manufacturing factory and warehouse by ensuring environmental compliance. In that time, they apply for and avail Environment Certificate, Fire Certificate, and Approval of Factory Layout.

Later on, they recruit machine operators, shoe and leather goods designers, other workers, and employees to conduct the daily business and factory operation.

To set the production volume, entrepreneurs follow the below mechanism-

1. Prediction on regular retail sales volume
2. Prediction of regular wholesale sales volume
3. Export order
4. Prediction on increasing demand at a special occasion
5. Special order/special design

Based on the above mechanism, entrepreneurs select local and foreign vendors to source raw materials and make payments after receiving the consignment. To import raw material, manufacturers collect Import Permit and Import Registration Certificate from CCI&E.

Manufacturers produce leather goods and shoes to fulfill the received order. After ensuring the quality inspection, manufacturers pack and warehouse the produced items for export, retail sale, wholesale, online sale, and for a special occasion as well. To export the items, it needs Export Permit and Export Registration Certificate to be collected from CCI&E. Manufacturers collect VAT while receiving the sales payment. Later on, collected VAT is submitted to the Bank and receipt of VAT Chalan. Later on, this Chalan Copy is submitted to the concerned VAT authority for documentation. At the end of the year, entrepreneurs submit income tax returns to the concerned Tax Zone Authority.

Chapter 3: Pain Points Identification & Way Forward to avail G2B Services for Leather and Leather Goods Industry

3.1 Required G2B Services for Leather and Leather Goods Industry in Bangladesh

List of required G2B Services (licenses/ permission/ approval/ certificate etc.) to operate the Leather and Leather Goods Industry in Bangladesh is listed below-

No.	G2B Services	Issuing Agency
1.	Trade License	Agencies under Ministry of Local Government, Rural Development & Co-operatives
2.	TIN Certificate	National Board of Revenue
3.	VAT Certificate	National Board of Revenue
4.	Environment Certificate (Orange B)	Department of Environment
5.	Fire Certificate	Bangladesh Fire Service and Civil Defence
6.	Import Certificate Registration	Office of Chief Controller of Imports and Exports
7.	Import Permit	Office of Chief Controller of Imports and Exports
8.	Export Certificate Registration	Office of Chief Controller of Imports and Exports
9.	Import Permit	Office of Chief Controller of Imports and Exports
10.	EPB Enrolment	Export Promotion Bureau
11.	Name Clearance	Registrar of Joint Stock Companies and Firms (RJSC)
12.	Company Registration	Registrar of Joint Stock Companies and Firms (RJSC)
13.	Factory Plan & Layout Approval	Department of Factory and Establishment Inspection

NOTE:

User Journey Maps of the above-listed G2B services are attached in **Annex-1**.

3.2 Pain Points Identification & Way Forward to Ensure SPS

3.2.1 Pain Points Identification & Way Forward based on User Journey Map:

No	G2B	Statement/Pain Points	Way
1.	Trade License	The fee to avail trade license both for fresh issuance and renewal is high for the SMEs.	<ul style="list-style-type: none"> Trade License fee for and new renewal should than the present schedule for SMEs.
2.	TIN Registration	Entrepreneurs do not face any pain points as the process is fully automated and possible to avail without the intervention of a middleman and associated cost.	-
3.	VAT Registration	Entrepreneurs do not face any pain points as the process is fully automated and possible to avail without the intervention of a middleman and associated cost.	-

No	G2B Service	Statement/Pain Points	
4.	Environment Certificate (Orange B)	<ul style="list-style-type: none"> Production of Shoes and Leather Goods requires Orange-A Environment Certificate (capital up to TK 50 lakh) Production of Shoes and Leather Goods requires Orange-B Environment Certificate (capital above TK 50 lakh) 	
5.	Fire Certificate	Entrepreneurs informed that no problem is faced while availing the Fire Certificate.	
6.	Import Registration Certificate	Entrepreneurs informed that no problem is faced while availing the IRC.	<i>N B.: CCI&E is the dedicated authority to issue IRC, IP, ERC, EP to facilitate export-import business in Bangladesh. CCI&E has implemented OLM System to provide G2B services from their end. Presently, CCI&E is providing 50+ services through online to celebrate and to express gratitude to Mujib Centennial.</i>
7.	Import Permit	Entrepreneurs informed that no problem is faced while availing the IP.	
8.	Export Registration Certificate	Entrepreneurs informed that no problem is faced while availing the ERC.	
9.	Export Permit	Entrepreneurs informed that no problem is faced while availing the EP.	
10.	EPB Enrolment	Entrepreneurs informed that no problem is faced while availing the Fire Certificate.	
11.	Registered Exporters System (REX Certificate)	Entrepreneurs informed that no problem is faced while availing the REX Certificate.	
12.	Name Clearance	RJSC&F provides a Name Clearance Certificate online while registering the company/entity etc. Entrepreneurs do not face any constraints to avail that.	
13.	Country of Origin	Entrepreneurs informed that no problem is faced while availing the Fire Certificate.	
14.	Company Registration	To avail company registration certificate, entrepreneurs take assistance from the lawyer and middlemen.	<ul style="list-style-type: none"> A list of registered company lawyers or experts along with the service-wise fee schedule should be included in the RJSC&F website to mitigate the intervention of middlemen/brokers.
15.	Factory Plan & Layout Approval	Entrepreneurs informed that no problem is faced while availing the Fire Certificate.	
---	Citizen Charter	Citizen Charters to avail G2B services are available on the website of the government agencies. Citizen Charter contains	Awareness and outreach program jointly organized by the a2i, MOC, and concerned private and district level chamber and associations to

No	G2B Service	Statement/Pain Points	Way Forward
		<p>all the relevant information on cost, process, required document, steps, incumbent office, etc. to avail G2B services from concerned government ministry/ agencies/ organizations, etc.</p> <p>But, most of the entrepreneurs are not aware of that service/documents.</p>	<p>inform them about the citizen charters may increase the level of awareness of the business entrepreneurs.</p> <ul style="list-style-type: none"> • Hover Effect would be used on the 1st page of the website to draw the attention of the visitors. • Initiative could be taken to prepare Audio Video Tutorial (AVT) for the concerned website to avail required G2B services.
17.	Facilitation through Ministry of Commerce	Information on sectoral User Journey Map to avail G2B services is not available. Entrepreneurs have been suffering from a lack of information and clear guidelines in that respect.	<ul style="list-style-type: none"> • Private sector business association and Ministry of Commerce may work together to design and upload the sectoral User Journey Maps on the website. Later on, the associations may take initiative to reach the User Journey Maps to the members and potential entrepreneurs through outreach sessions.
18.	Interlink between the Government Website	While depositing and submitting VAT challan, entrepreneurs face barriers as there is a lack of online interconnectivity among the NBR, scheduled bank, and others. Entrepreneurs are bound to submit a hard copy of the VAT challan to the VAT office after depositing it to Sonali Bank. This is time-consuming and increases the cost of doing business as well.	<ul style="list-style-type: none"> • A harmonized interlink between the websites of NBR, VAT Authority, TAX Authority, Customs Authority, Bangladesh Bank, and Scheduled Banks is the demand of time to ensure the proper utilization of VAT, TAX, Customs process automation.
19.	Institutionalization of Middleman	Lack of proper knowledge and awareness, entrepreneurs hire middlemen to avail G2B services. It creates complexity in the management system. Middlemen are not accountable to the government as they have no institutional recognition.	<ul style="list-style-type: none"> • To ensure accountability, the middlemen system should be institutionalized with proper training. • Specific criteria to be the eligible registered middleman/consultant etc., fee structure, maximum processing time, set of documents, etc. should be set by the government.
20.	Expansion of the Work activities of Union Digital Centre	There are more than 4500 Union Digital Centre in Bangladesh that is the wonderful initiative of a2i to ensure access to information and digitalization.	<ul style="list-style-type: none"> • Initiative to provide G2B services through the Union Digital Centre could be helpful to facilitate the rural entrepreneurs.
21.	Dedicated Business Support Cell in DC Office and UNO Office	Entrepreneurs of urban are privileged than that of rural areas as access to information is easier for them. Entrepreneurs requested to set a Dedicated Business	<ul style="list-style-type: none"> • Dedicated Business Support Cell could be established in DC Office and UNO Office to facilitate the entrepreneurs with proper information and assistance.

No	G2B Service	Statement/Pain Points	Way Forward
		Support Cell in DC Office and UNO Office to disseminate updated business information, statistics, publication, etc. to the potential and existing entrepreneurs.	<ul style="list-style-type: none"> Cabinet Division, Ministry of Public Administration, FBCCI, and District Business Chamber may work together to train the Dedicated Officials in that respect.
22.	Ease of VAT Submission Process	<p>The VAT submission process (stated in Chapter 2.2) is not fully automated. Entrepreneurs need to submit the VAT challan to the VAT office physically.</p> <p>On the other hand,</p> <ul style="list-style-type: none"> It is mandatory for traders with annual turnover between Tk 50 lakh and Tk 3.0 crore to file their VAT returns every month with detailed information of sales and VAT deduction. SMEs with lower than TK 50 lakh turnover are exempted from paying VAT. But they pay VAT every month that is set by the VAT Official based on their prediction over the last month's sales volume. At the end of the year, the total turnover may not exceed TK 50 lakh. In that case, entrepreneurs don't get the deposited VAT amount back from the NBR. 	<ul style="list-style-type: none"> It is high time to ensure online connectivity among scheduled banks and NBR to examine the VAT Chalan receipt online instead of the existing process. Annual Turnover should be considered on a Monthly Turnover. So, that entrepreneurs will get relief from paying preset VAT based on prediction over the last month's sales volume.
23.	Mobile Court & Inspection	Eight government agencies have jurisdiction over the operation of Mobile Court & Inspection; for example, RAB, DC Office, Department of Environment, VAT Intelligence, Food Safety Authority, etc.	
24.	Ease of Bonded Warehouse Facility for SMEs	Export-oriented SMEs do not have enough vocal to avail Bonded Warehouse Facility.	<ul style="list-style-type: none"> SMEs should be included in the types of Bonded Warehouse. SMEs of the leather sector should get priority to avail such benefit as leather and leather goods have been treated as one of the most promising items in the basket of export diversification.
25.	Advance Income Tax Deduction against TIN Number	Entrepreneurs deposit AIT against their TIN Certificate. But at the end of the year, getting the return from AIT is very much difficult and the process is stringent.	<ul style="list-style-type: none"> The system to have return and adjustment from the deposited AIT should be simplified and fully automated. AIT policy/rules should be upgraded and operationalized.

No	G2B Service	Statement/Pain Points	Way Forward
26.	Workshop for Associations to Increase Awareness	There is a huge gap among the available information flow and awareness of the entrepreneurs on the business information. Such type of gap causes the emerge of middlemen/broker/ third party handling mechanisms.	<ul style="list-style-type: none"> • Workshop and outreach program to increase the awareness of entrepreneurs on G2B service and User Journey Map could be initiated with the collaboration of District Chamber and Government Agency (preferably, Ministry of Commerce, NBR, etc.) <p>Note: World Bank and Business Initiative Leading Development are conducting such type of outreach program to increase the awareness of the Women Entrepreneurs of Small and Medium Industry on export and import procedure.</p>
27.	Allow FDI from Foreign SMEs	After investing a specific amount of foreign currency, BIDA treats it as FDI. Such a threshold creates barriers to the inflow of FDI from foreign SMEs.	<ul style="list-style-type: none"> • To increase the inflow of FDI we need to focus on availing FDI inflow from foreign SMEs along with large and heavy industries. A joint venture/ partnership/ collaboration between local and foreign SMEs will improve the overall business environment of Bangladesh. • BIDA may come forward to facilitate foreign SMEs to invest in Bangladesh.
28.	Regulatory & Fiscal Incentives to Develop Backward Linkage	A developed backward linkage is a backbone of the development and sustainable growth of an industry. The shoe manufacturing industries have a well-developed local backward linkage industry. Raw materials, machinery, and ingredients for these industries are mostly sourced from local backward linkage industries. The development of such industries saves foreign currency and reduces the cost of production as well.	<ul style="list-style-type: none"> • Backward linkage industries of the main industries should be identified and listed properly. • Sector-wise regulatory assistance and fiscal incentives should be declared based on their demand and gap.

Chapter 4: Concluding Remark

Bangladesh is going to be graduated from LDC by 2024. After 2029, we will not be avail GSP+ facility from the EU as the most favored nation. EU will impose an 11% tariff on an average on export from Bangladesh. It will reduce the export competitiveness in the global market. On the other hand, the government has targeted to attain an average (2021-41) 9.02% GDP growth rate, 11.12% export growth rate, and gross investment of 40.27% of GDP.

To achieve these targets by ensuring export competitiveness, there is no alternative to strengthening the domestic industry. This year, the government has included 15 new industries to calculate the GDP. The government treats the private sector as the growth engine of the economy. A harmonized and balanced sectoral growth will be the key to achieving the goals of 2024, 2026, 2030, 2031, and 2041.

Logistics cost and procedural complexities to avail G2B services have been treated as two major barriers to ensuring sustainable economic growth and predictability of the business environment. The government has taken several mega projects to improve the logistics environment of Bangladesh.

Presently, the government put focuses on process simplification while providing G2B services. The government aims to create a business-friendly ecosystem that will be capitalized as a mega factor to attract foreign and domestic investment through synchronized industrial decentralization. The link between G2B process simplification and trade is clear: simplified process to avail G2B service leads to more trade, greater export diversification, increased attractiveness to local and foreign investment, and economic growth.

Annex-I: Participant List

1. Md Khalilur Rahman , Manager , Nawabi Voj Mohammadpur
2. Md. Tanvir Hossain , Managing Partner, Gaze Leather Goods And Footwear
3. Md. Shakil Ahmed , Founder & CEO , Corium Bangladesh
4. Kazi Abdul Ahad , Factory Manager , KMR Craft
5. Mustafizur Rahman Bayazid , Owner , Viper Leather
6. Md.Abid Rahman , Owner , CBK Corporation
7. Imam Hossain Liton , General Manager , Vooter Adda Restaurnt Uttara
8. Kamal Hossain ,Hotel Management , Vai Vai Hotel Agargao
9. Khaid Hossain , Operation Director , Paprika Restaurant
10. Moniruzzaman , Owner , Ujan Vati Restaurant
11. Ashrafal Alam , Owner , Jheel Kutum Café
12. Nashad Mahmud Moyukh , Managing Director , EL Vanguarda
13. Dilara Begum, CEO ,Deki Leather
14. Abdus Sattar Chowdhury, Managing Partner , Delci Engineering
15. Md. Mesbaul Haque , Sector Manager , Lace Footwear BD
16. Tithi Mndol, Brand Manager ,Corium BD

Annex - II: User Journey Map to Avail G2B Services for Leather Goods & Shoe Manufacturing Industry

a. Trade License – Commercial Firm

Incumbent Office

Category	License
Renewal Frequency of the License	Annual
Issuing Ministry/Agency	Ministry of Local Government, Rural Development and Cooperatives

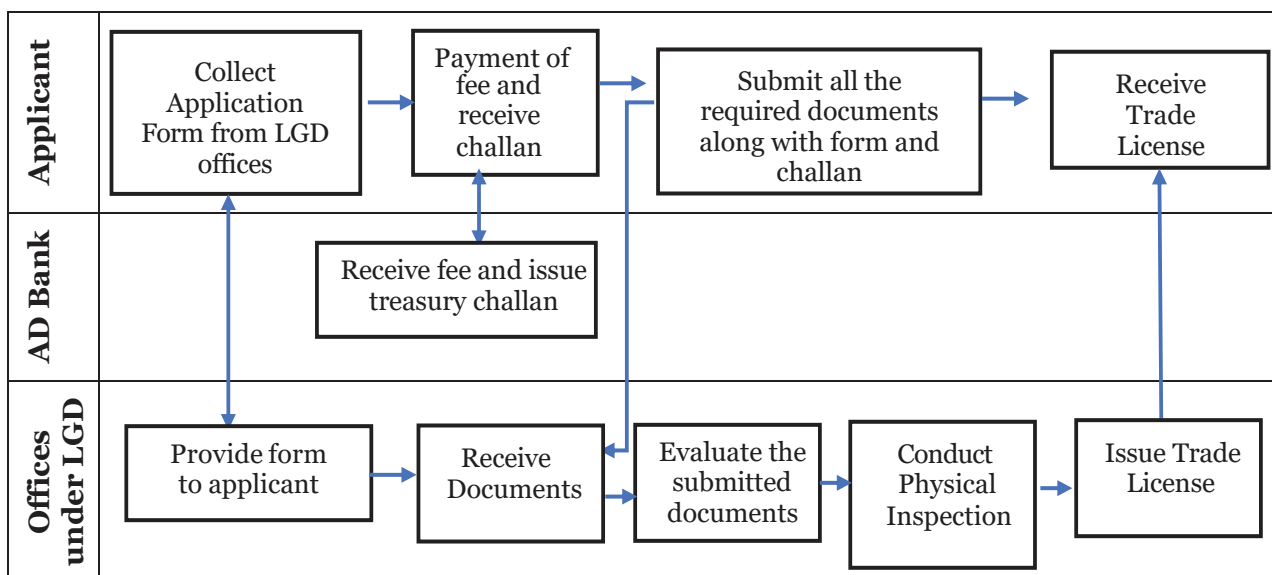
Required Documents – For Fresh Issues

Required Documents	Remarks
1. Application Form	Original
2. National ID card of the entrepreneur	Original Copy duly attested by a First Class gazette officer
3. Rent receipt or ownership proof	Original Copy
4. Holding Tax	Payment Receipt
5. Recent passport size photo of the entrepreneur	Three (3) copies, duly attested by a First-Class gazette officer
6. Declaration on the non-judicial stamp to abide by the rules & regulation of City Corporation/ Municipality/ Union Parishad	In the case of Press/ News Paper; non-judicial stamp of BDT 150/-
7. Memorandum of Association and Articles of Association	Original Copy duly attested by a First-Class gazette officer applicable in case of a Limited Company
8. Certificate of Incorporation	Original Copy duly attested by a First-Class gazette officer in case of a Limited Company
9. Agreement of Partnership	Original Copy duly attested by a First-Class gazette officer in case of Partnership Firm
10. Work Permit from BIDA	Original Copy duly attested by a First-Class gazette officer in case of foreign investors/ nominated foreign employees
11. Statement of bank solvency	In Original; applicable in case of a Limited Company
12. TIN Certificate	Original Copy duly attested by a First-Class gazette officer, applicable in case of a Limited Company

For Renewal:

Required Documents	Remarks
1. License Book	Provided at the time of the issuance of Trade License
2. Challan Book	Original Copy duly attested by a First-Class gazette officer
3. Rent receipt or ownership proof	
4. TIN Certificate	Original Copy duly attested by a First-Class gazette officer, in case of Company

Process Map



Time and Cost – For Fresh Issuance

Official Time Limit	Approximate Processing Time for Issuing the License
3 – 4 working days	Time may vary

Fee Schedule:

- Application Form: BDT 10.00
- License fee: Ranges from BDT 100.00 – 40,000.00, which depends on the nature/type of business (information can be collected from the City Corporation/Municipality/Union Parishad office)
- For a Limited Company, the License fee is determined based on paid-up capital (information can be collected from the City Corporation/Municipality/Union Parishad office)

Time and Cost – For Renewal

Official Time Limit	Approximate Processing Time for Issuing the License
1 - 2 working days	Time may vary

Fee Schedule:

- Ranges from BDT 100.00 – 40,000.00, which depends on the nature/type of business (information can be collected from the City Corporation/Municipality/Union Parishad office)
- For Limited Company, the License fee is determined based on paid-up capital (information can be collected from the City Corporation/Municipality/Union Parishad office)

b. Trade License – Manufacturing Firm

Incumbent Office

Category	License
Renewal Frequency of the License	Annual
Issuing Ministry/Agency	Ministry of Local Government, Rural Development and Cooperatives

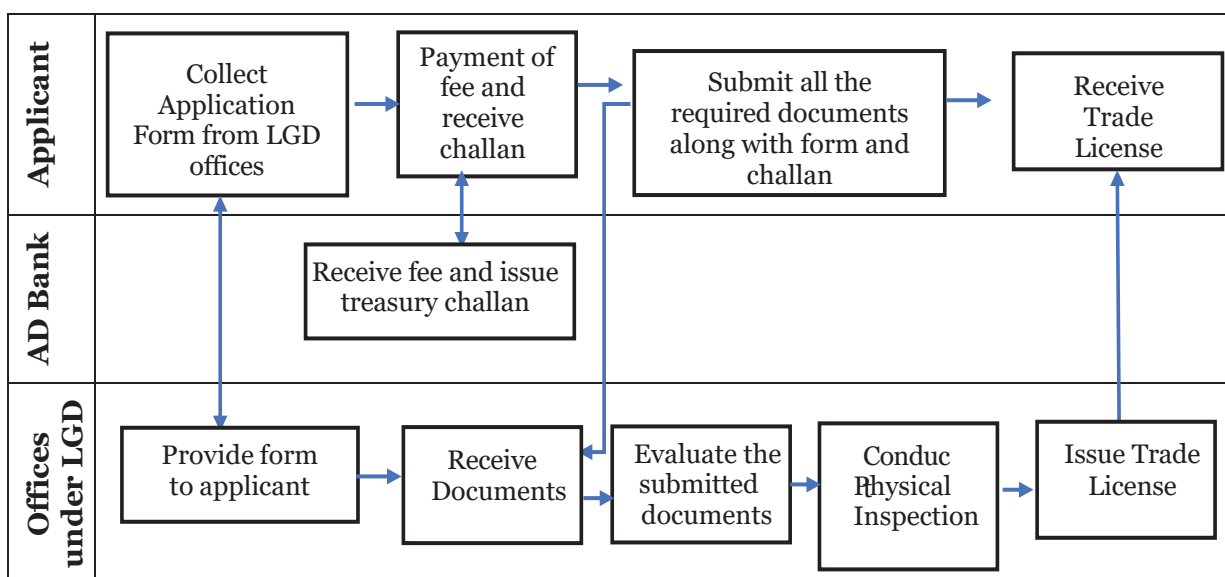
Required Documents – For Fresh Issues

Required Documents	Remarks
1. Application Form	Original
2. National ID card of the entrepreneur	Original Copy duly attested by a First Class gazette officer
3. Rent receipt or ownership proof	
4. Holding Tax	Payment Receipt
5. Recent passport size photo of the entrepreneur	Three (3) copies, duly attested by a First-Class gazette officer
6. Declaration on the non-judicial stamp to abide by the rules & regulation of City Corporation/ Municipality/ Union Parishad	In the case of Press/ News Paper; non-judicial stamp of BDT 150/-
7. Memorandum of Association and Articles of Association	Original Copy duly attested by a First-Class gazette officer applicable in case of a Limited Company
8. Certificate of Incorporation	Original Copy duly attested by a First-Class gazette officer in case of a Limited Company
9. Agreement of Partnership	Original Copy duly attested by a First-Class gazette officer in case of Partnership Firm
10. Work Permit from BIDA	Original Copy duly attested by a First-Class gazette officer in case of foreign investors/ nominated foreign employees
11. Statement of bank solvency	In Original; applicable in case of a Limited Company
12. TIN Certificate	Original Copy duly attested by a First-Class gazette officer, applicable in case of a Limited Company
13. NOC declaration from the locality	
14. Fire License	
15. Environment Clearance Certificate	Original Copy duly attested by a First-Class gazette officer
16. NOC declaration from the locality	
17. Location Map	

For Renewal:

Required Documents	Remarks
1. License Book	Provided at the time of the issuance of Trade License
2. Challan Book	
3. Rent receipt or ownership proof	Original Copy duly attested by a First-Class gazette officer
4. TIN Certificate	Original Copy duly attested by a First-Class gazette officer, in case of Company
5. Fire License	Original Copy duly attested by a First-Class gazette officer,
6. Environment Certificate	in case of a Company

Process Map



Time and Cost – For Fresh Issuance

Official Time Limit	Approximate Processing Time for Issuing the License
10 - 15 working days	Time may vary

Fee Schedule:

- Application Form: BDT 10.00
- License fee: Ranges from BDT 100.00 – 40,000.00, which depends on the nature/type of business (information can be collected from the City Corporation/Municipality/Union Parishad office)
- For a Limited Company, the License fee is determined based on paid-up capital (information can be collected from the City Corporation/Municipality/Union Parishad office)

Time and Cost – For Renewal

Official Time Limit	Approximate Processing Time for Issuing the License
1 - 2 working days	Time may vary

Fee Schedule:

- Ranges from BDT 100.00 – 40,000.00, which depends on the nature/type of business (information can be collected from the City Corporation/Municipality/Union Parishad office)
- For Limited Company, the License fee is determined based on paid-up capital (information can be collected from the City Corporation/Municipality/Union Parishad office)

c. Approval Of Layout Factory Plan and Registration

Incumbent Office

Category	Approval and Registration
Renewal Frequency of the License	Annual
Issuing Ministry/Agency	Department of Inspection for Factories and Establishments (DIEF)

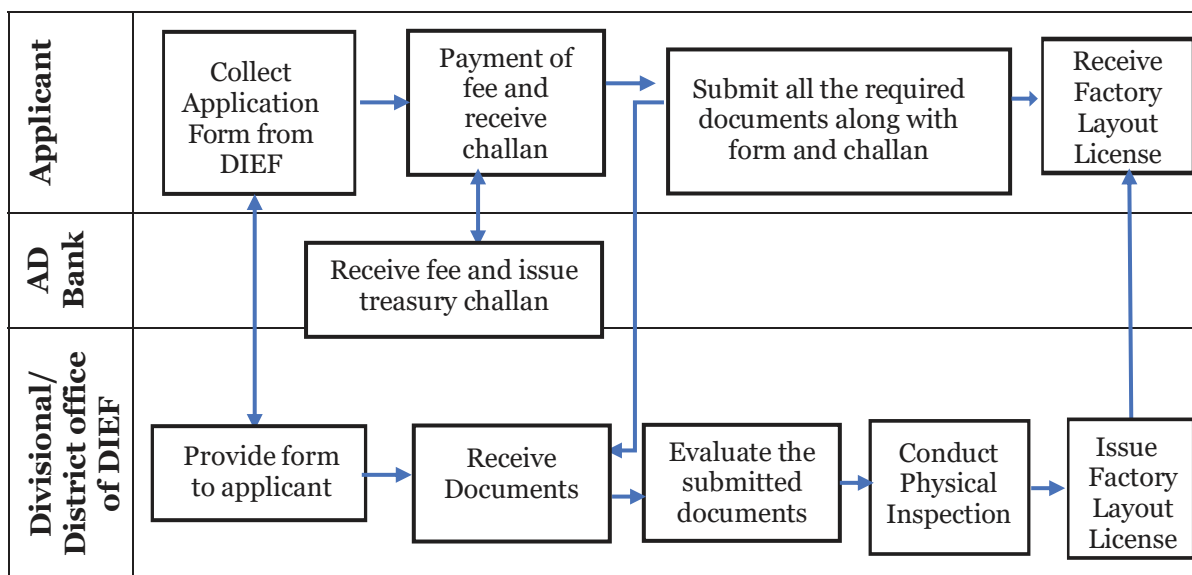
Required Documents – For Fresh Issues

Required Documents	Remarks
1. Land document, if rental, rent receipt and agreement is required, if owned, tax receipt is required	Copy duly attested by a First-Class gazette officer
2. Site plan/ layout or master plan	Copy duly attested by a First-Class gazette officer
3. Detailed construction plan	Copy duly attested by a First-Class gazette officer
4. Machine layout and flow chart of manufacturing process	Copy duly attested by a First-Class gazette officer
5. Previously approved plan	Original
6. Trade License (if operating)	Copy duly attested by a First-Class gazette officer
7. Electricity Demand Note	Copy duly attested by a First-Class gazette officer
8. And a fee payment slip (for factory registration)	Original
9. A copy of the Certificate of Incorporation	Copy duly attested by a First-Class gazette officer (If registered as Company)
10. A copy of Articles of Association & Memorandum of Association Previously approved plan	Copy duly attested by a First-Class gazette officer (If registered as Company)

For Renewal:

Required Documents	Remarks
1. Form # 2 has a clause for renewal (Form # 2 on CCI&E website)	Original
2. Application to the Divisional Head	Original
3. Certificate	Original
4. Treasury Challan addressed to the Chief Inspector of Factories and Establishment	Original

Process Map



Time and Cost – For Fresh Issuance

Official Time Limit	Approximate Processing Time for Issuing the License
2 months	Less than two (2) months (in some cases only Fifteen (15) working days)

Fee Schedule:

- Approval of Factory Plan: Free
- As per the number of employees mentioned in the citizen charter of DIFE

Time and Cost – For Renewal

Fee Schedule:

For renewal

Category	Numbers of Workers	Renewal Fee (in BDT)
A	10-30	30.00
B	31-50	80.00
C	51-100	160.00
D	101-200	240.00
E	201-300	320.00
F	301-500	560.00
G	501-750	640.00
H	751-1000	800.00
I	1001 <	960.00

d. Name Clearance Certificate for Companies

Incumbent Office

Category	Certificate
Renewal Frequency of the License	Not required
Issuing Ministry/Agency	Ministry of Commerce

Required Documents

Required Documents	Remarks
1. Application	Online Application at http://123.49.32.36:7781/

Process Map:

Name Clearance

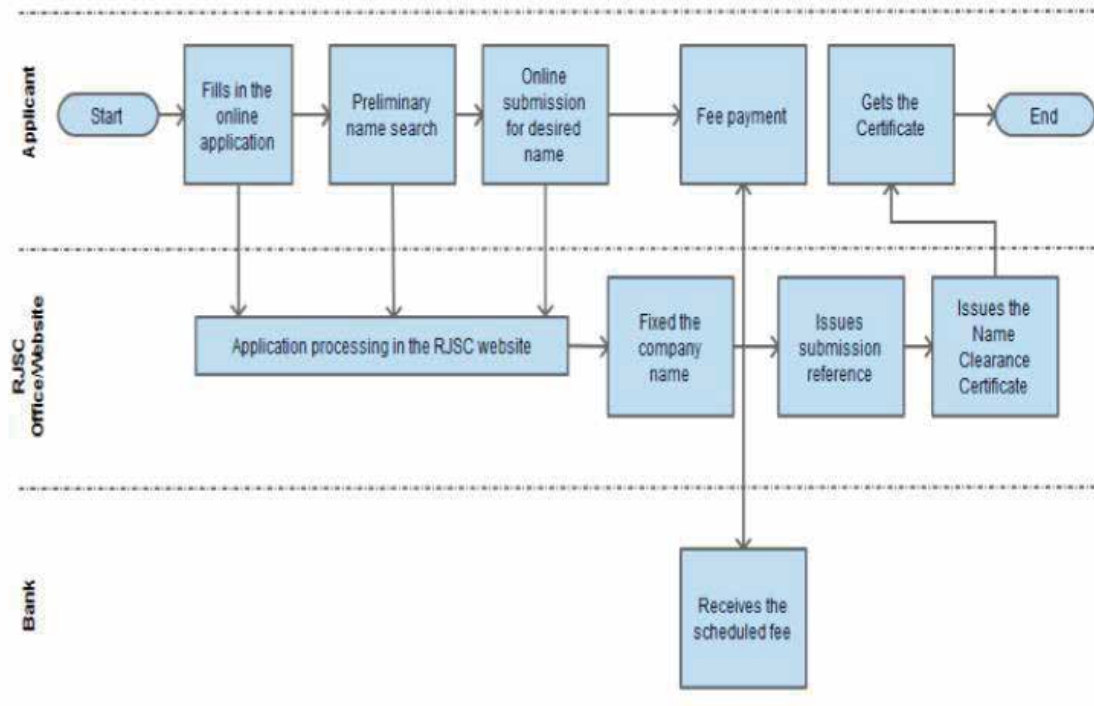


Image Source: Bangladesh Trade Portal

Time and Cost

Official Time Limit	Approximate Processing Time for Issuing the License
Immediate	Immediate

Fee Schedule:

- Company BDT 200.00
- Society BDT 1000.00
- Partnership BDT 200.00
- Trade Organization BDT 1,000.00

e. Registration Of (Private and Public) Company

Incumbent Office

Category	Registration
Renewal Frequency of the License	Renewal is automatically done when the yearly return is submitted
Issuing Ministry/Agency	Ministry of Commerce

Required Documents

Required Documents	Remarks
1. Name Clearance Certificate	Issued by the RJSC
2. Filled-in Form – I: Declaration on registration of company	Required for public/ private company
3. Filled-in Form – VI: Notice of situation of registered office	Required for public/ private company
4. Filled-in Form – IX: Consent of director to act	Required for public/ private company
5. Filled-in Form – X: List of persons consenting to be directors	Required for public/ private company
6. Filled-in Form – XI: Agreement to take qualification shares in proposed company	Required for public/ private company
7. Filled-in Form – XII: Particulars of the directors, managers and managing agents and of any therein	Required for public/ private company
8. Articles of Association and Memorandum of Association	Required for public/ private company
9. TIN Certificates of directors	Original Copy
10. Treasury Challan	Original

Process Map

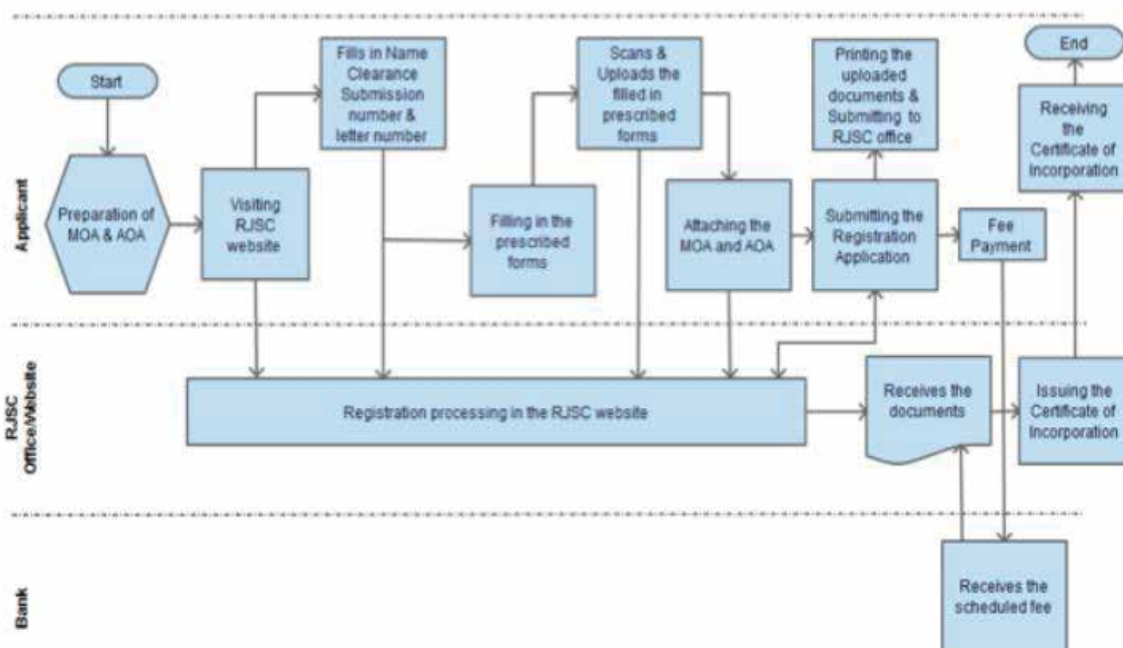


Image Source: Bangladesh Trade Portal

Time and Cost

Official Time Limit	Approximate Processing Time for Issuing the License
1 working day	3 working days

Fee Schedule:

Stamps (for both, Private and Public Limited Company)

1. For affixing on the Memorandum of Association: BDT 1,000.00

2. For affixing on the Articles of Association:

Authorized Capital (BDT)

Up to 20,00,000.00

More than 20,00,000.00 but up to 6,00,00,000.00

More than 6,00,00,000.00

Stamp (BDT)

3,100.00

8,100.00

20,100.00

Registration Fee

1. For Private Limited Company

For filing 6 documents (5 filled in forms plus 1 Memorandum & Articles of Association, @ BDT 200.00 per document): BDT 1,200.00

For Public Limited Company

For filing 8 or 9 documents (7 or 8 filled in Forms plus 1 Memorandum & Articles of Association, @ BDT 200.00 per document): BDT 1,600.00 or 1,800.00

2. For the authorized share capital (for both, Private and Public Limited Company)

Authorized Capital (BDT)

Up to 20,000.00

Additional for every 10,000 or part after first 20,000.00 up to 50,000

Additional for every 10,000 or part after first 50,000.00 up to 10,00,000

Additional for every 10,000 or part after first 10,00,000.00 up to 50,00,000

Additional for every 1,00,000 or part after first 50,00,000.00

Fee (BDT)

360.00

180.00

45.00

24.00

45.00

f. TIN Certificate

Incumbent Office

Category	Certificate
Renewal Frequency of the License	Renewal is not required
Issuing Ministry/Agency	Ministry of Finance

Required Documents

Required Documents	Remarks
1. A mobile phone number	One number can be used for a single user ID only
2. Incorporation number of the company	Incorporation with RJSC
3. Date of incorporation of the company	
4. Name of the authorized person	Managing Director/Chairman of the company

Steps

Required Documents	Remarks
Step 1	Applicant visits the following website “incometax.gov.bd”
Step 2	Applicant fills-in the registration Form
Step 3	The system sends an “Activation Code” to the Applicant’s phone number to register the User ID
Step 4	Applicant fills in the other required information fields
Step 5	Applicant submits the filled-in Form online
Step 6	The applicant gets the certificate printed or emailed through the system
Step 7	Applicant obtains a TIN

Time and Cost

Official Time Limit	Approximate Processing Time for Issuing the License
15 – 20 minutes	15 – 20 minutes

Fee Schedule:

- No fee is required

Screen Shot of the Registration Page

National Board of Revenue
Government of the People's Republic of Bangladesh

e-TIN
REGISTRATION

In Partnering With
Bangladesh Election Commission
RJSC

[Home](#) [Login](#) [Register](#) [Activation Code](#) [Forgot Password](#) [Third Party Verification](#)

**Welcome to
Taxpayer's Identification Number (TIN)
Registration / Re-registration**

To do in case of security certificate problem

Any fraudulent use of this site is punishable under
The Income Tax Ordinance, 1984, Information and
Communication Technology Act, 2006 or any other law
prevailing in Bangladesh.

g. VAT Certificate

Incumbent Office

Category	Certificate
Renewal Frequency of the License	Renewal is not required
Issuing Ministry/Agency	Ministry of Finance

Required Documents

Required Documents	Remarks
1. Trade License	Original Copy duly attested by a First Class gazette officer
2. TIN Certificate	Original Copy duly attested by a First Class gazette officer
3. Import Registration Certificate/Export Registration Certificate	Original Copy duly attested by a First Class gazette officer
4. List of all sales shops: Sales centers, full address, equipment, machinery, fittings, product features and amendment of the products manufactured	For industrial users, Ad-hoc IRC is obtained before applying for VAT registration number, Original Copy duly attested by a First-Class gazette officer
5. List of Invoice and stored product	
6. Passport size photos	In case of Central Registration
7. Deed of Agreement	If required
8. Bank solvency certificate	Two (2) copies of the original duly attested by a First-Class gazette officer
9. BIDA registration	

Process Map:

VAT registration is now online and no fee is required in that respect. Please visit the link for and follow the instruction for VAT registration:
https://vat.gov.bd/sap/bc/ui5_ui5/sap/zmcf_pri/index.html#/Form/U010

National Board of Revenue, Bangladesh
জাতীয় রাজস্ব বোর্ড, বাংলাদেশ

Home Back Documents FAQ User Manual Contact VAT Online

Check Submit

Sign-up to Create User

Notes:

- * Mandatory Field

You may click on **Check** button to perform the validation for the inputted data before submitting the form.

User Type

User Type * Resident

I am a smart VAT trustee

Time and Cost

Official Time Limit	Approximate Processing Time for Issuing the License
2 Working Days	2 Working Days

Fee Schedule:

- No fee is required.

h. Certification of Mark (CM) Certificate

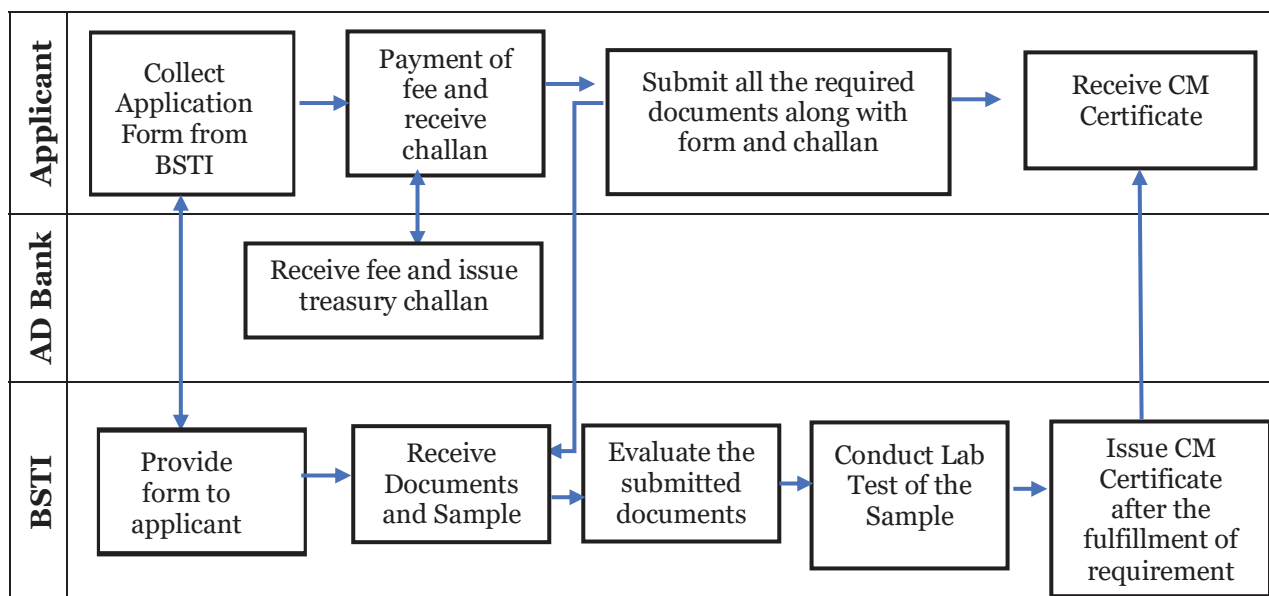
Incumbent Office

Category	License
Renewal Frequency of the License	Every three (3) years
Issuing Ministry/Agency	Ministry of Industries

Required Documents - For Fresh Issuance & Renewal

Required Documents	Remarks
1. Trade License	Original Copy duly attested a by First Class gazette officer
2. Permit from BIDA/ BSCIC	Not Mandatory
3. Trade Mark Registration/ Application	Original Copy duly attested by a First-Class gazette officer
4. Label or Packet of the Product, and following contents should be included: <ul style="list-style-type: none"> • Name of the product • Grade/Type/Size/Voltage • Weight/Quantity • Code/Batch no. • Product Ingredients' • Mfg. Date/Exp. date • Name & address of the original Company • Highest retail price • Standard Mark along with BDS No. 	Original
5. TIN Certificate	Original Copy; if the firm fails to attest the copy of the TIN Certificate, it attested during the time of inspection
6. VAT Certificate	Original Copy; if the firm fails to attest the copy of the TIN Certificate, it attested during the time of inspection
8. Premises License	Original Copy duly attested by a First-Class gazette officer; in case of Food Sector
9. Letter of Credit (LC), Invoice, Bill of Entry, Import Registration Certificate (IRC) and Radiation Certificate (for milk powder)	Original Copy of all the documents duly attested by a First-Class gazette officer; in case of imported product
10. License from District Commissioner	For Brick field
11. Flow sheet	In each stage of production
12. List of machineries in factory	
13. Bio-data of the chemist who is appointed for testing	

Process Map



Time and Cost - For Fresh Issuance & Renewal

Official Time Limit (as per BSTI)	Approximate Processing Time for Issuing the License
Document checking and verification after the submission of Application	1 working day
Factory inspection, Sample sealing and issuance of Sample submission	5 working days
Sample submission in BSTI-OSS office	Depends on Applicant
Laboratory testing and reporting	Depends on Product wise time
Approval after receiving the report	5 working days
Bill Payment	2 working days
After final approval, submission of Marking fee	Depends on Applicant
Obtaining License	3 working days
Time may vary	

Fee Schedule:

- Application fee: BDT 1000.00 + 15% VAT
- Testing fee: Product wise
- Marking fee:
 - In case of Fruits: (0.07% of approximate production capacity) x (x factory price)(at least BDT.1250 and highest BDT. 10,00,000
 - For other products: (0.1% of approximate production capacity) x (x factory price). (At least BDT. 1875 and highest BDT. 15,00,000) + 15% VAT
 - License fee: BDT 200.00 + 15% VAT

i. Export Permit

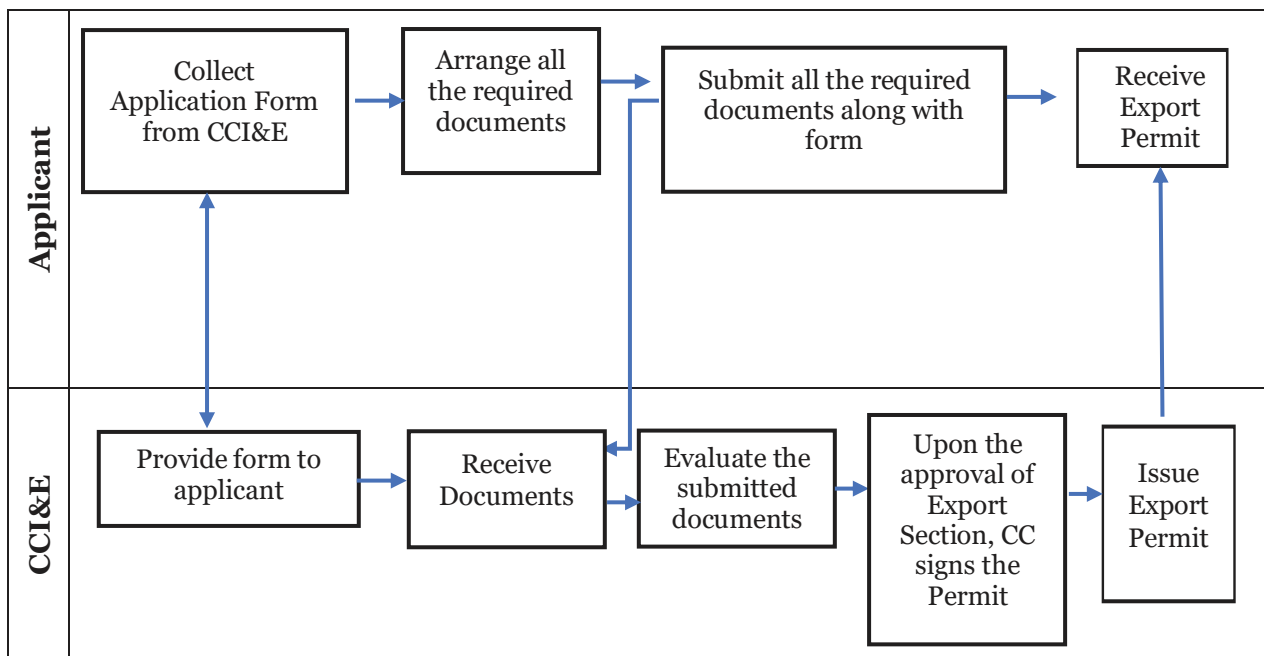
Incumbent Office

Category	Permit
Renewal Frequency of the License	Renewal is not required
Issuing Ministry/Agency	CCI&E, Ministry of Commerce

Required Documents

Required Documents	Remarks
1. Application Form	Original Copy
2. Approved Prayer/Application from Ministry of Foreign affairs or High commission	Original Copy
3. Invoice	Original Copy
4. Passport with valid Visa	Original Copy
5. Packing List	Original Copy
6. Income tax certificate	Original Copy

Process Map



Time and Cost

Official Time Limit	Approximate Processing Time for Issuing the License
3 Working Days	Time may vary

Fee Schedule:

No fee is required

j. Import Permit

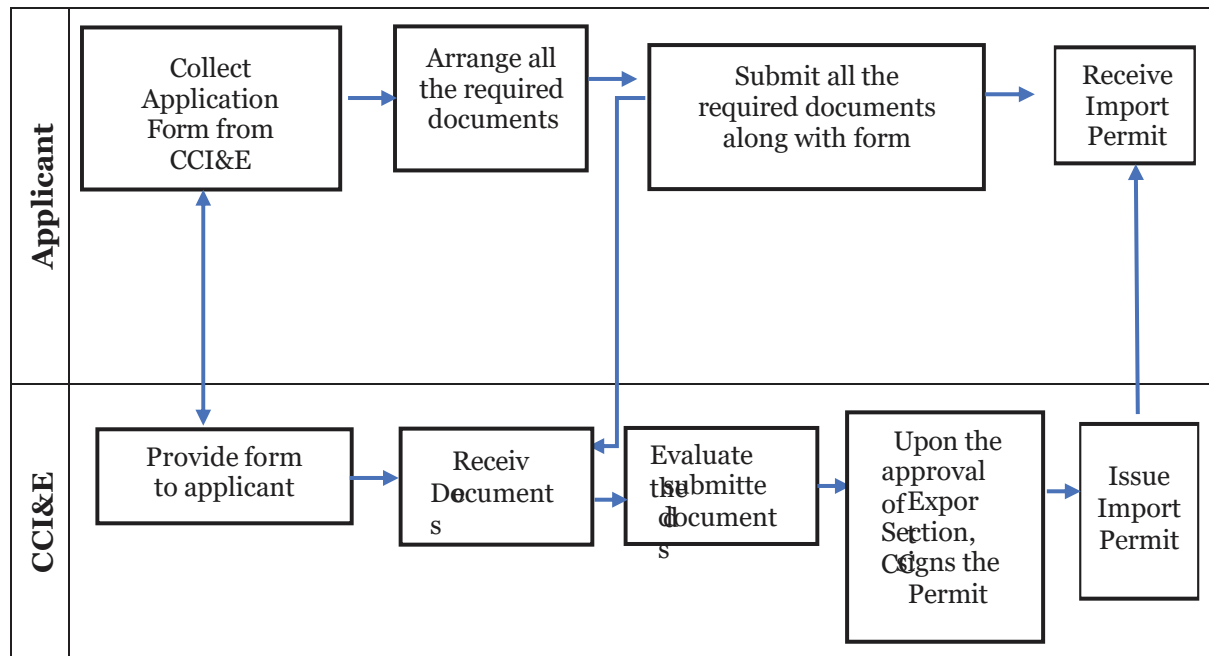
Incumbent Office

Category	Permit
Renewal Frequency of the License	Renewal is not required
Issuing Ministry/Agency	CCI&E, Ministry of Commerce

Required Documents

Required Documents	Remarks
1. Copy of Deed Agreement of the Project	Original Copy Sealed
2. Recommendation from allied Ministry/ Department or Sponsoring Authority.	Original Copy Sealed
3. Original copy of Shipping Documents	Original Copy

Process Map



Time and Cost

Official Time Limit	Approximate Processing Time for Issuing the License
3 Working Days	Time may vary

Fee Schedule:

No fee is required

k. Certificate of Origin (Example: China)

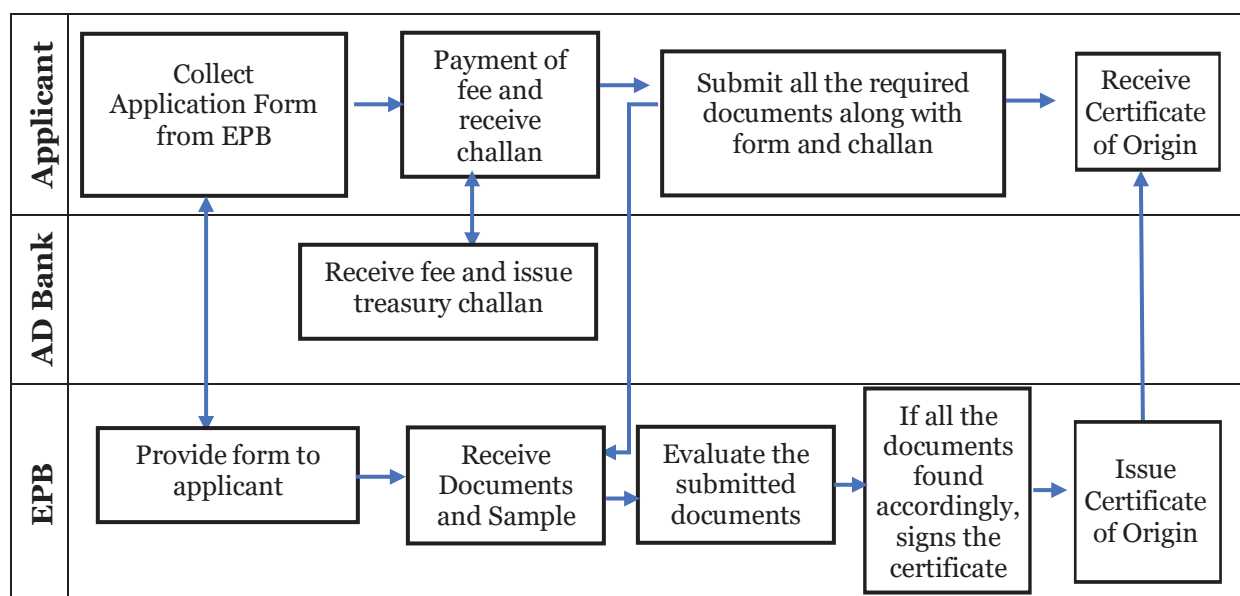
Incumbent Office

Category	Certificate
Renewal Frequency of the License	N/A
Issuing Ministry/Agency	Ministry of Commerce

Required Documents

Required Documents	Remarks
1. Application in company Letter head	Original
2. Pay-order for the certificate	
3. Commercial Invoice	
4. Shipping Bill	An attested copy
5. Bill of Lading/ Airways Bill	An attested copy
6. EXP Form	An attested copy

Process Map



Time and Cost

Official Time Limit	Approximate Processing Time for Issuing the License
Within 12 hours (by 1 Day) for 400 BDT fee Within 24 hours for 300 BDT fee Within 48 hours for 200 BDT fee	Same As official Time

Fee Schedule:

Type of the Certification	Fees (BDT)
Certificate issue within 12 hours (by 1 Day)	400.00
Certificate issue within 24 hours	300.00
Certificate issue within 48 hours	200.00
Certificate Re-issue	1900.00

1. Export Registration Certificate (ERC)

Incumbent Office

Category	Certificate
Renewal Frequency of the License	Annual
Issuing Ministry/Agency	CCI&E, Ministry of Commerce

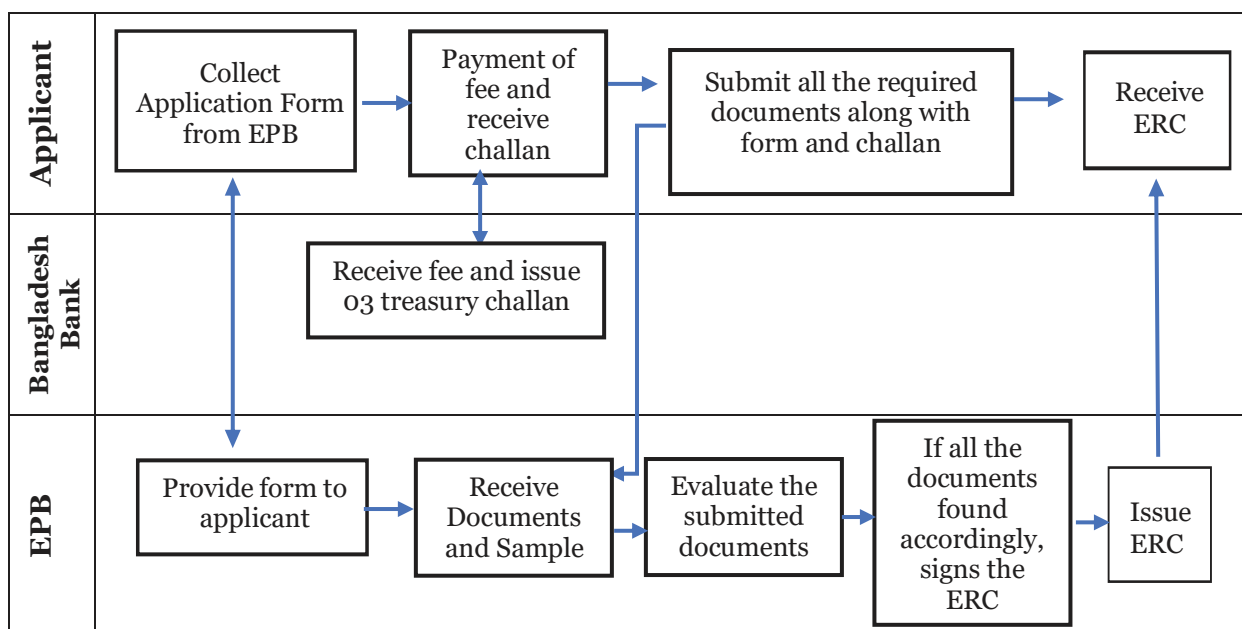
Required Documents – Fresh Issuance

Required Documents	Remarks
1. Passport size photograph of the entrepreneur/ managing partner /managing director	Original Copy duly attested by a First-Class gazette officer
2. Valid Trade License	Original Copy duly attested by a First-Class gazette officer
3. Valid Membership Certificate from a local Chamber of Commerce and Industry or concerned Trade Associations	Original Copy Certificate Attested by local Chambers of Commerce and Industry or Trade Associations
4. Financial solvency certificate	From bank
5. Citizenship Certificate	Original Copy duly attested by the Ward Commissioner/Union Parishad Chairman
6. Treasury Challan	Original
7. TIN Certificate	Original Copy duly attested by a First-Class gazette officer
8. Partnership Deed	Original Copy duly attested by a First-Class gazette officer, (in case of a partnership)
9. Certificate of Incorporation, Memorandum, and Articles of Association	Original Copy duly attested by a First-Class gazette officer: in case of Limited Company

Required Documents – Renewal

Required Documents	Remarks
1. Original copy of the ERC and ERC passbook	Original copy issued by the Chief Controller of imports and Exports
2. Treasury Challan	Original

Process Map



Time and Cost – Fresh Issuance

Official Time Limit	Approximate Processing Time for Issuing the License
2 Hours	1 Working Day

Fee Schedule:

BDT 7,000.00

Time and Cost – Renewal

Official Time Limit	Approximate Processing Time for Issuing the License
1 Hours	1 Working Day

Fee Schedule:

BDT 5,000.00

m. Import Registration Certificate (IRC)

Incumbent Office

Category	Certificate
Renewal Frequency of the License	Annual
Issuing Ministry/Agency	CCI&E, Ministry of Commerce

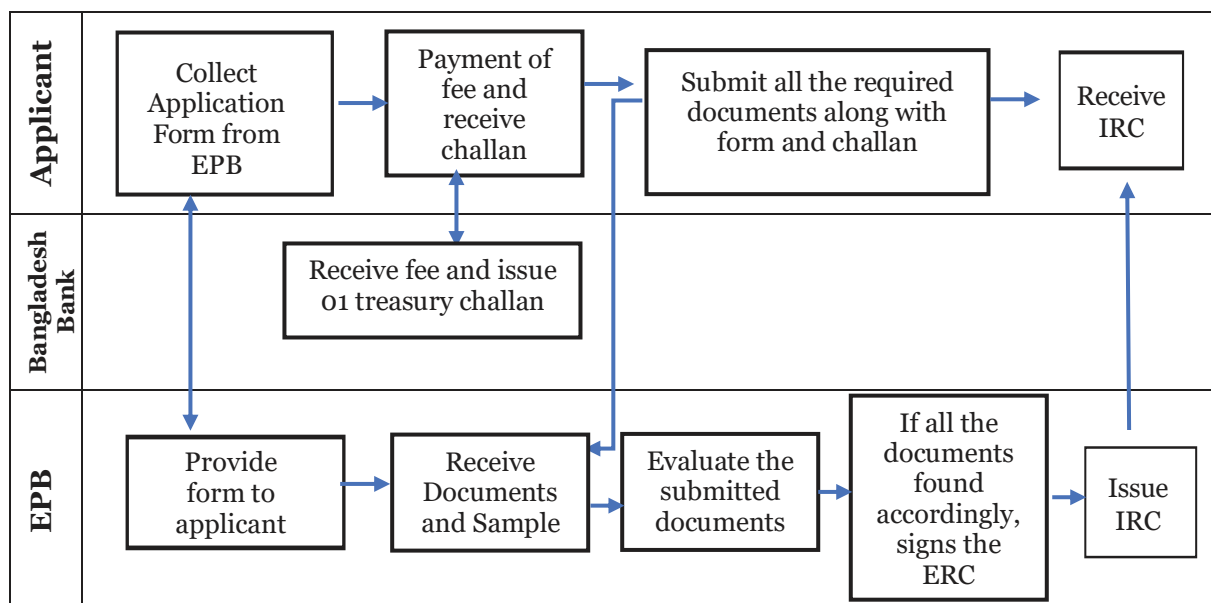
Required Documents – Fresh Issuance

Required Documents	Remarks
1. Passport size photograph of the entrepreneur/ managing partner / managing director	Original Copy duly attested by a First-Class gazette officer
2. Valid Trade License	Original Copy duly attested by a First-Class gazette officer
3. Valid Membership Certificate from a local Chamber of Commerce and Industry or concerned Trade Associations	Original Copy Certificate Attested by local Chambers of Commerce and Industry or Trade Associations
4. Financial solvency certificate	From bank
5. Citizenship Certificate	Original Copy duly attested by the Ward Commissioner/Union Parishad Chairman
6. Treasury Challan	Original
7. TIN Certificate	Original Copy duly attested by a First-Class gazette officer
8. Partnership Deed	Original Copy duly attested by a First-Class gazette officer, (in case of a partnership)
9. Certificate of Incorporation, Memorandum, and Articles of Association	Original Copy duly attested by a First-Class gazette officer: in case of Limited Company

Required Documents – Renewal

Required Documents	Remarks
1. Original copy of the IRC and IRC passbook	Original copy issued by the Chief Controller of imports and Exports
2. Treasury Challan	The renewal fee can also be deposited at the Nominated Bank's counter

Process Map



Time and Cost – Fresh Issuance

Official Time Limit	Approximate Processing Time for Issuing the License
2 Hours	1 Working Day

Fee Schedule:

1. Security deposit

Category	Value Ceiling of Annual Import	Initial Registration Fee
1st	BDT 5,00,000.00	BDT 5,000.00
2nd	BDT 25,00,000.00	BDT 10,000.00
3rd	BDT 50,00,000.00	BDT 18,000.00
4th	BDT 1,00,00,000.00	BDT 30,000.00
5th	BDT 5,00,00,000.00	BDT 45,000.00
6th	Above BDT 5,00,00,000.00	BDT 60,000.00

Time and Cost – Renewal

Official Time Limit	Approximate Processing Time for Issuing the License
1 Hours	1 Working Day

Fee Schedule:

1. Security deposit

Category	Value Ceiling of Annual Import	Initial Registration Fee
1st	BDT 5,00,000.00	BDT 5,000.00
2nd	BDT 25,00,000.00	BDT 10,000.00
3rd	BDT 50,00,000.00	BDT 18,000.00
4th	BDT 1,00,00,000.00	BDT 30,000.00
5th	BDT 5,00,00,000.00	BDT 45,000.00
6th	Above BDT 5,00,00,000.00	BDT 60,000.00

n. EPB Enrollment Certificate

Incumbent Office

Category	Certificate
Renewal Frequency of the License	Annual
Issuing Ministry/Agency	EPB, Ministry of Commerce

Required Documents – Fresh Issuance

Required Documents	Remarks
1. Application for EPB Enrolment Certificate	Original
2. Trade License	An attested copy
3. Export Registration Certificate	An attested copy
4. Pay-order for Enrollment Certificate in favor of EPB	Original
5. Association Membership Certificate	An attested copy
6. E-TIN	Original + An attested copy)
7. Photo	(2 attested copies) Passport size
8. VAT Certificate	An attested copy

Required Documents – Renewal

Required Documents	Remarks
1. Enrollment Certificate	Original copy
2. Application for the renewal of EPB Enrolment	Original
3. Photo	(2 attested copies) Passport size
4. Pay order	Original
5. Updated Trade License	Attested Photocopy
6. Updated Export Registration Certificate	Attested Photocopy
7. Updated Chamber / Association membership	Attested Photocopy
8. VAT registration certificate	Attested Photocopy
9. Updated E-TIN	Attested Photocopy
10. Memorandum	Attested Photocopy

Time and Cost – Fresh Issuance

Official Time Limit	Approximate Processing Time for Issuing the License
2 Working Day	1 Working Day

Fee Schedule:

1. Enrollment Fee – BDT 1,000.00

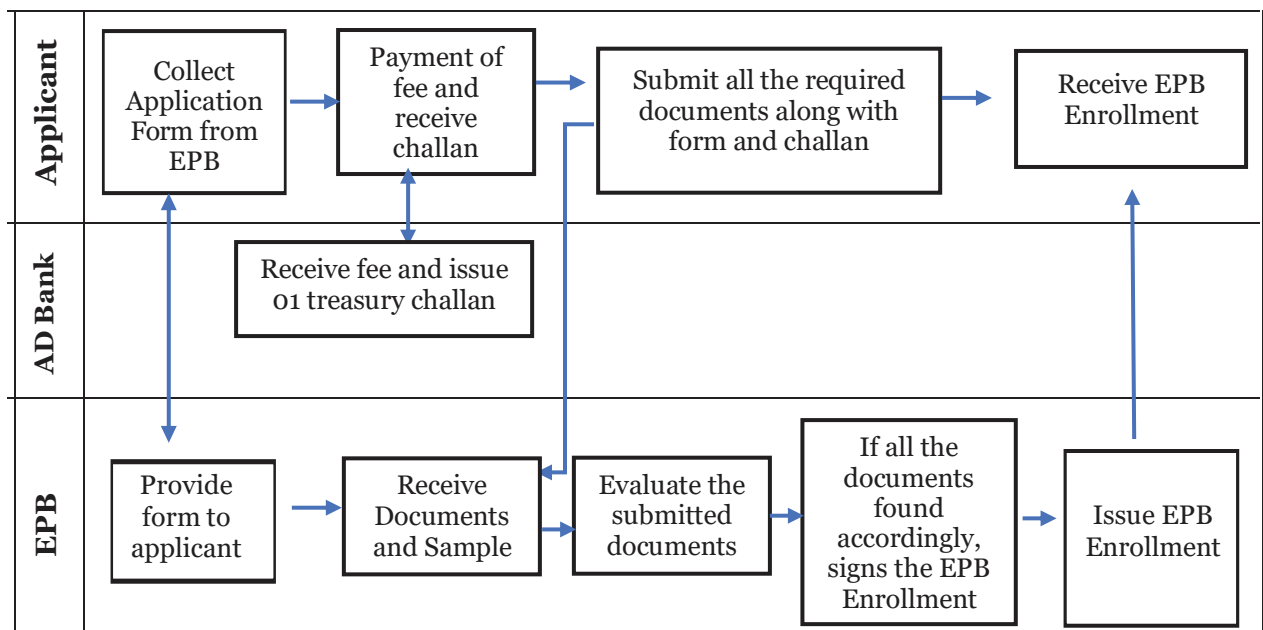
Time and Cost – Renewal

Official Time Limit	Approximate Processing Time for Issuing the License
7 Working Days	1 Working Day

Fee Schedule:

1. Enrollment Fee – BDT 1,000.00

Process Map



o. Environment Certificate – Orange B

Incumbent Office

Category	Certificate
Renewal Frequency of the License	Yearly
Issuing Ministry/Agency	Ministry of Environment, Forest & Climate Change

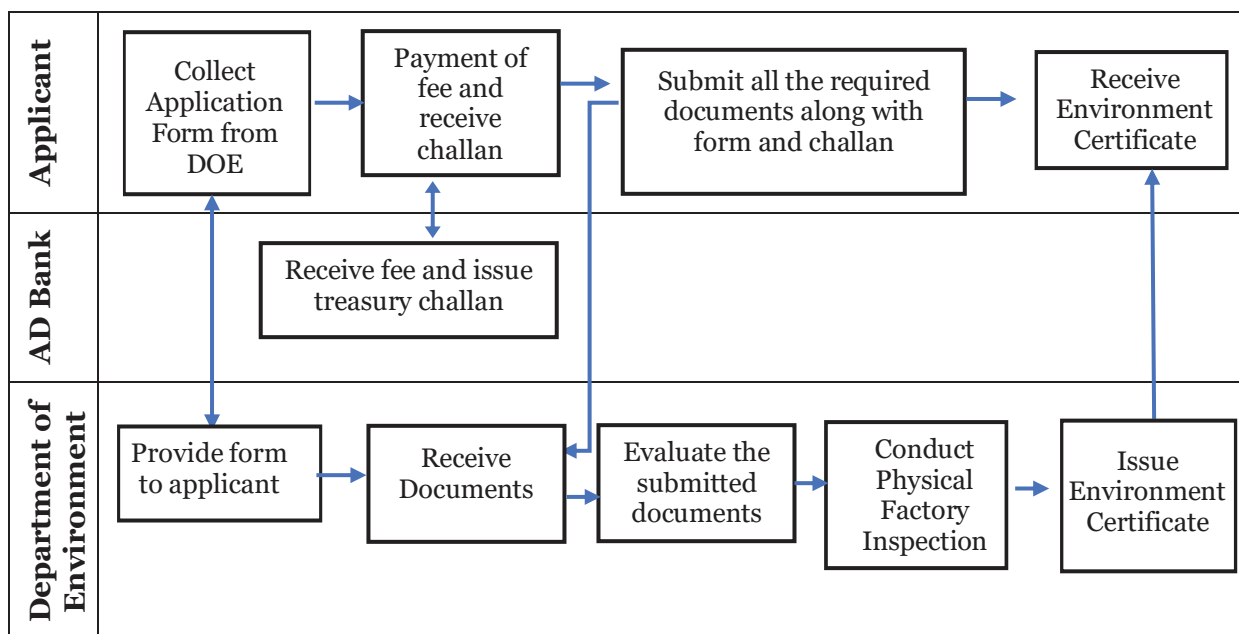
Required Documents – For Fresh Issuance

Required Documents	Remarks
1. Application Form for Environmental Clearance Certificate (Form-3)	A copy
2. Project Profile/DPP/Feasibility Study Report/General Information	A copy
3. Treasury Chalan	A copy
4. NOC from local Chairman/ Ward Commissioner	A copy
5. Location Map and Layout of Plant/Factory	A copy
6. Details of Product with Raw Materials and Process Flow Diagram	A copy
7. Ownership Deed of the Plant	A copy
8. Mouza Map/ Khotian and Land Stain of Project	A copy
9. Trade License	A copy
10. Ownership Deed of the Plant	A copy
11. Waste management	A copy
12. License/Opinion/NoC from concerned Government Authority	A copy
13. Waste Refinery/Plan (ETP / STP / WTP / others) or ATP's Design with Time schedule or Waste Refinery / Plan (ETP / STP / WTP / others) or ATP's Design with Functionality	A copy
14. License/Registration from BEPZA/ BSCIC / BIDA	A copy
15. For Multi Store Building: I. Occupancy Certificate from RAJUK / Appropriate Authority	A copy

Required Documents – For Renewal

Required Documents	Remarks
1. Application Form for Renewal of Environmental Clearance Certificate	Also, Online Application
2. General Information Form	Original Copy
3. Treasury Chalan	(Fee + VAT 15%)
4. Compliance and Monitoring Report	

Process Map



Time and Cost - For Fresh Issuance

Official Time Limit	Approximate Processing Time for Issuing the Certificate
Situational- 20 days Environmental- 21 days	Depends on the fulfillment of the requirements

Fee Schedule:

Value of Generator (BDT)	Environmental Clearance Certificate Fee (BDT)
1 lac - 5 lac	1500
5 lac – 10 lacs	3000
10 lac – 50 lacs	5000
50 lac – 1 crore	10000
1 crore – 5 crores	20000
5 crore – 20 crores	40000
20 crore – 50 crores	80000
50 crore – 100 crores	120000
100 crore – 200 crores	200000
200 crore – 500 crores	300000
500 crore – 1000 crores	400000
More than 1000 crores	500000

Time and Cost - For Renewal

Official Time Limit	Approximate Processing Time for Issuing the Certificate
Situational- 15 days Environmental- 07 days	Depends on the fulfillment of the requirements

Fee Schedule:

- The Environmental Clearance Certificate fee is 1/4th of the previous Treasury Chalan/ Environmental Clearance Fee

p. Fire Safety Certificate

Incumbent Office

Category	Certificate
Renewal Frequency of the License	Annual
Issuing Ministry/Agency	Department of Fire Service and Civil Defense

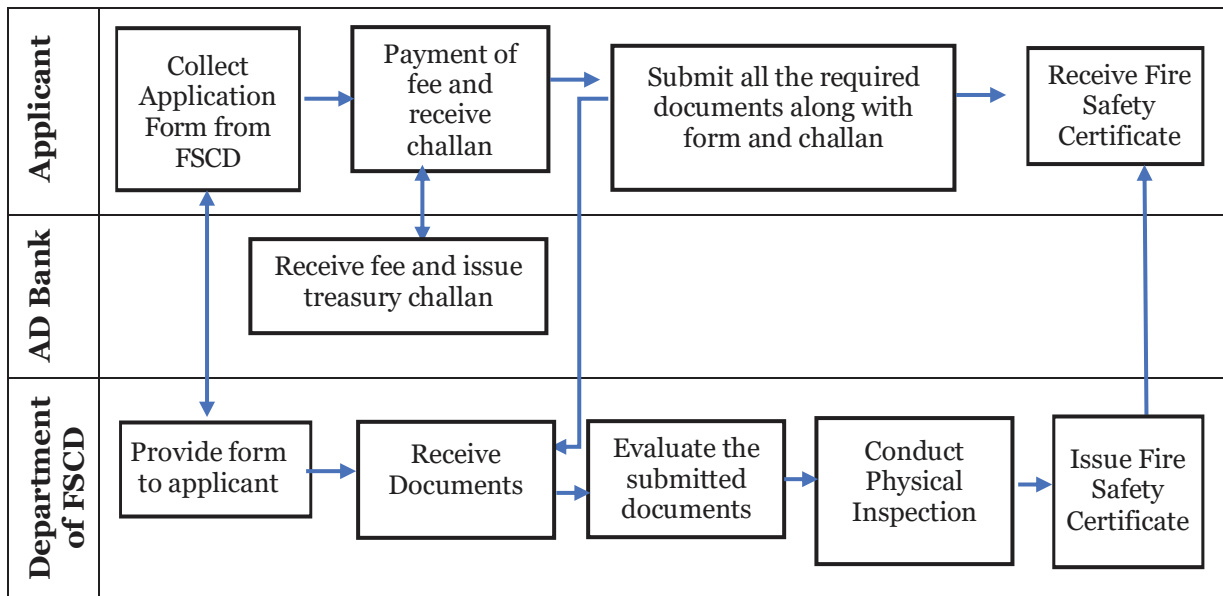
Required Documents – For Fresh Issuance

Required Documents	Remarks
1. Filled-in prescribed Application Form	Original
2. Trade License	Original Copy duly attested by a First-Class gazette officer. The Trade License should be valid
3. Yearly Valuation Certificate from City Corporation/Municipality/Union Parishad	Original Copy duly attested by a First-Class gazette officer (Required if the business is set up in owner's space/property)
4. Deed of agreements with rental receipt	Original Copy duly attested by a First-Class gazette officer (required if rental space/property)
5. Layout of the establishment authorized by RAJUK / CDA / KDA / RDA / City Corporation / Municipality / Union Parishad	Original Copy duly attested by a First-Class gazette officer
6. Certification of Incorporation along with Memorandum of Association	Original Copy duly attested by a First-Class gazette officer (required if the business is a company)
7. No-objection-Certificate (NOC) from the local (elected) representative	Original. Councilors of Municipality or City Corporation, Chairman of Union Parishad can forward the NOC
8. Clearance Certificate from the FSCD office	Original (required only in case of commercial or multi-storied buildings). Necessary only if the building is higher than 24 meters or more than 7 stories.
9. Filled-in additional form – “Information: Garments Factory”	Original (required in case of garment factories)
10. Deposit slip/treasury Challan in favor of the demand note	Original

Required Documents – For Renewal

Required Documents	Remarks
1. Recently expired Fire License	Original
2. Treasury Challan	Original

Process Map



Time and Cost - For Fresh Issuance

Official Time Limit	Approximate Processing Time for Issuing the Certificate
90 Working Days	100 – 120 Working Days

Fee Schedule:

Fee depends on the assessment

Time and Cost - For Renewal

Official Time Limit	Approximate Processing Time for Issuing the Certificate
30 Working Days	30 working Days

Fee Schedule: Fee depends on the assessment

Annex II: Questionnaire to Collect Data to Design Business Journey Map, User Journey Map to avail G2B Services, Pain Points & Way Forward

q. Questionnaire to Collect Data to Design Business Journey Map & to Identify G2B Services

A. Incorporation of Business

Type of Business (sole/partnership/private ltd)

Name Clearance
& Registration
from RJSC,

Final Products List

Mode of Financing:

Interest & Loan
Repayment
Tenure (own
capital/bank
loan/cooperative)

Manpower/Staff/HR

Recruitment/
Training/Salary
/Increment/
Bonus/

Machinery Setup Factory/Kitchen/Manufacturing Plant

Name/ Sourcing/
Setup/Payment/
Servicing/
Permission

Factory/Kitchen/Manufacturing Plant Setup

Space/ Security/
Utility
Connection/
Permission

Warehouse Setup

Storage/ QC/
Health Hygiene/
TCL

Showroom/Display setup

Price Tag/Items/
Menu List/
Dedicated Sales
Person

Shop/Sitting Arrangement Setup

AC/ Non-AC/
License Issue
from DC Office/
Trail

List of Required Permission/Licenses/Certificates & Business legal requirements/frameworks

B. Sourcing/ Manufacturing/ Production Stage

Raw Material Sourcing

Volume/ Price/
Quality/ Internal
Coordination/
Backup Plan

--

Vendor Selection

Relationship/
Quality/ Price/
Product Back/
Payment

--

List of Raw Material

--

Logistics & Transportation

Own Transport/
Rent/ By
Vendor/

--

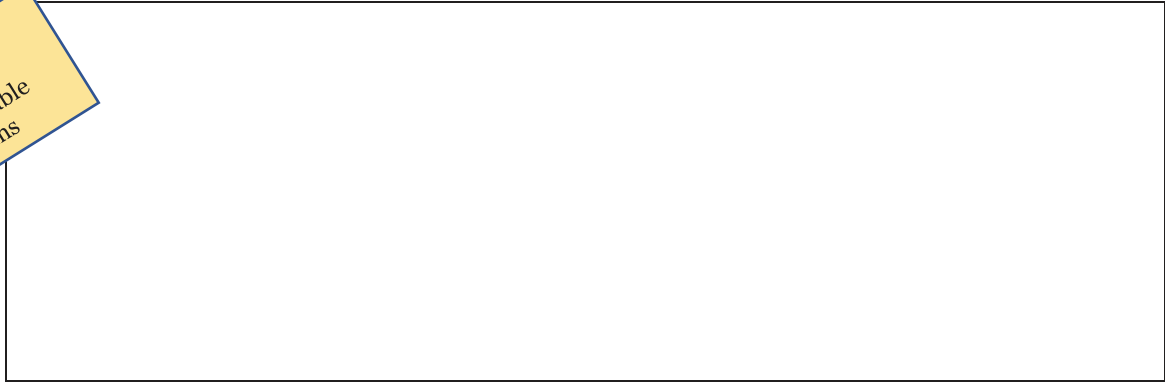
Payment Method

Advance/ Cash/
After Sales/
Discount

--

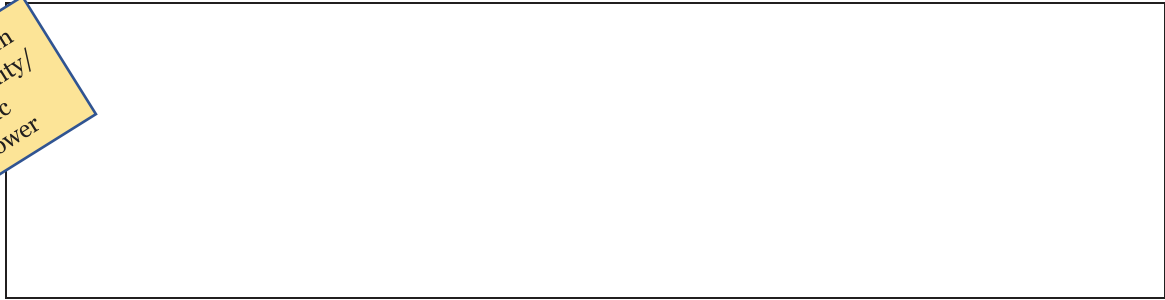
Raw Material Warehousing

TCL/ Own/
Rent/
Flammable
Items



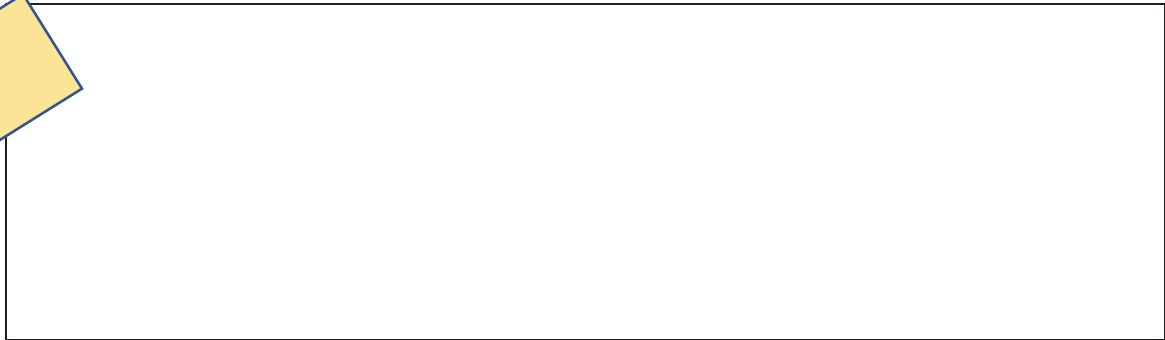
Production Stage

Volume Set/ In
Process Quality/
Specific
Manpower



Finished Goods Warehousing

TCL/ Own/
Rent/



Quality Assurance & Disposal

Product Quality/
Unsold Left-
Over
Management/



C. Selling/ Distribution Stage

Channel to Reach Final Consumer

Retail	
Wholesale	
E-commerce/ Online	

Product Distribution through transport

Money Receiving Method

--

Bank/Cash/EFT /BFT/MBF/VAT/ Bad Debts

Promotion/Advertisement

--

Leaflet/ Facebook/ You Tube/ Promotional Offer

After Sales Service/ Review

--

Review Collection/ Complaint Box/

Reverse Supply Chain

Product Collect
and Back/ Time/
Money Back/
Guarantee

D. VAT/TAX Collection & Submission

VAT Collection Mechanism

Machine/ Instant/
Added in the Price/ Not
Collected/ Calculation

VAT Submission Mechanism

Daily/ Weekly/
Monthly/ Yearly etc./
Submission Office/
Documents

Tax Return Submission Mechanism

Machine/
Instant/ Added in
the Price/ Not
Collected/
Calculation

Part 2: Questionnaire Template to Design User Journey Maps, Pain Points Identification and Way Forward

Name of G2B Service: