



**Memorandum of Understanding between the National Board of Revenue
Represented by its Chairman and Bangladesh Atomic Energy Regulatory Authority
Represented by its Chairman.**

This Memorandum of Understanding ("MoU") is entered into on 20 July, 2025.

Between

The National Board of Revenue (NBR), established in 1972, is the apex authority for revenue administration in Bangladesh. Administratively it is under the Internal Resources Division of the Ministry of Finance. In addition to its core mandate for revenue collection, NBR is also the key agency for border clearance and trade facilitation, being the executing agency for the National Single Window (NSW) for the Government of Bangladesh, hereinafter referred to as the First Party.

And

Bangladesh Atomic Energy Regulatory Authority hereinafter referred to Second Party.

Both the parties for the purposes of this MoU shall be collectively referred to as "the Parties".

WHEREAS

- (a) NBR is the executing agency for the design, development and implementation of a NSW solution for the Government of Bangladesh. The NSW will integrate all processes related to import, export and/or transit of goods and will provide a single point of access and service for importers and exporters. This requires that all stakeholders also integrate their operations with the NSW allowing for sharing of information, acceptance of application and issuance of all necessary certificates, licenses, permits required for import, export and/or transit of goods.
- (b) This MoU sets out the understanding between the Parties in respect of their undertaking to carry out respective specific responsibilities for the purpose of ensuring that the NSW design, development and implementation proceeds unhindered and that all Parties respond to the needs of such implementation in a timely manner and are fully involved in all aspects of making NSW a working solution.

NOW THEREFORE, the parties agree as follows:

1. "Information" shall mean, amongst others, laws, rules, regulations, procedures, notices, forms, tariff classifications, measures, product lists, instructions to the public, news or press releases, statistics and any other form of communication with the

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public administered or issued by the Stakeholders in respect of the import, export and/or transit business.

2. For the purposes of this MoU, selected ministries, constitutional agencies and private sector organizations included in Annex I, as stands amended from time to time, shall be singularly and collectively referred to as the "Stakeholders".

3. General Duties and Responsibilities of the Parties

3.1 The Parties agree to designate a responsible officer, not below the rank of Joint Secretary and suitable representative, as the focal point with each other, for all matters relating to this MoU and notify any change thereof within 07 (seven) working days of any such change.

3.2 The Parties agree to communicate immediately to each other, any matter or issue of importance arising from policy or management decisions of relevance to the NSW.

3.3 The Parties agree to make necessary human resources and supports available to work on NSW design, development and implementation as may be required by NSW and the relevant parties. The Parties agree that for the purpose of NSW operations, the official point of information as to procedures, controls and standards for all import, export, transit and transshipment activities of goods will be the Bangladesh Trade Portal (BTP) as maintained and managed by the Ministry of Commerce. If changes are required to the NSW solution, then these must first be made to the BTP before being incorporated into the NSW solution.

4. Duties and Responsibilities of the First Party -National Board of Revenue

4.1 NSW Working Group shall be chaired by Chairman, NBR. In this capacity, the Member

Secretary for NSW-WG will identify the schedule for all meetings, maintain detailed minutes of each meeting and ensure their distribution within 7 working days of the meeting; thus, allowing the parties to respond to their respective action items in a regular manner prior to the next meeting.

4.2 NBR will nominate a team of officers to function as the Project Implementation Unit (PIU) as the team accountable for the full project life-cycle of the NSW project.

4.3 NBR will constitute a Procurement Team, to be drawn from as wide a group as possible but keeping the numbers to a manageable level, to undertake all procurement activities as may be required for the purposes of the NSW implementation. The Procurement Team will be responsible for preparation of bid documents, identification of evaluation criteria and assessment of all bid responses received. NBR, through its PIU,

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will monitor progress of the NSW project and will report back to the NSW Working Group at each meeting.

4.4 NBR, through its PIU, will maintain the full knowledge base for the NSW project in a structured manner and will make its contents available to all stakeholders.

4.5 NBR will enter into contracts with third-party suppliers for the provision of hardware, software, networks, cyber security or hosting services to enable the operation of the NSW.

4.6 NBR agrees to provide the Second Party related information as per requirement of the Second Party in relation to import, export, transit and transshipment activities of goods from the NSW system.

4.7 The National Board of Revenue (NBR) will ensure robust data security, confidentiality, financial integrity and access authorization protocols to guarantee the secure management of information related to the import, export, transit, and transshipment of nuclear and radioactive materials.

4.8 Upon completion of the Project, the NSW system will continue to be operated by an appropriate sustainable model, under the supervision of NBR.

5. Duties and Responsibilities of the Second Party - Bangladesh Atomic Energy Regulatory Authority

5.1 The Second Party, as bound by MoU with the Ministry of Commerce (MoC), will communicate to MoC any Information pertaining to their business, in advance of such Information before being enforced. The timing of such advance notice will be as agreed between the Parties and should be sufficient to enable MoC to publish the Information on the BTP Website, and for NBR to be able to integrate this into the features of the NSW solution in a timely manner. The timeliness of the Information being published will be as determined by the National Trade and Transport Facilitation Committee (NTTFC) as advised by the NSW Working Group.

5.2 The Second Party agrees to participate regularly in the NSW Working Group meetings and to respond to action items as may be agreed at the meetings of the NSW Working Group within the time-frames as may be agreed.

5.3 The Second Party will notify NSW-WG promptly of any changes in the nominated responsible officer and will ensure appropriate transfer of knowledge before a replacement officer attends the NSW Working Group meetings. Such transfer of knowledge will require both outgoing officer and incoming officer to attend at least 1 (one) meeting together before the responsibility can be transferred to the new officer.

5.4 The Second Party will ensure their regular participation, using the right resources, with solution design workshops, conference room pilots and acceptance testing of the NSW solution as may be scheduled by the NSW implementation project team and as authorized through the NSW Working Group.

5.5 The Second Party will ensure that their respective organizations are ready to take on work with the NSW as per agreed schedules for rollout of the NSW solution.

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5.6 This will require their commitment to attend any and all training workshops, seminars etc. as may be scheduled by the NSW implementation project team and as authorized through the NSW Working Group.

5.7 The Second Party agrees to allow the NSW solution to access any and all automated systems currently operating in their organizations or planned for the future for the purpose of validating information and/or integrating inputs and outputs between NSW and existing solutions supporting business processes for the Second Party in relation to import, export, transit and transshipment activities of goods.

5.8 The Second Party may impose additional regulatory conditions on or suspend, the issued authorization for clearances until full compliance is achieved in accordance with the Bangladesh Atomic Energy Regulatory Act, 2012 and the Nuclear Safety and Radiation Control Rules, 1997.

6. Dispute Resolution

6.1 The Parties shall endeavor to resolve any disputes arising in connection with this MoU in an amicable manner through mutual discussion between the parties.

6.2 If resolution of a dispute cannot be reached amicably, the aggrieved Party shall report the matter to their respective management and to the National Trade & Transport Facilitation Committee (NTTFC) for effective resolution.

7. Duration

This MoU shall remain in force as long as the NSW is in operation.

Signed by

Name: Abdul Rahman Khan FCMA
Designation: Chairman
Organization: National Board of Revenue
(NBR)
Date: 20 July 2025

Name: Mahmudul Hasan
Designation: Chairman
Organization: Bangladesh Atomic Energy
Regulatory Authority (BAERA)
Date: 20 July, 2025



ANNEXURE I

Stakeholder Ministries, specific government agencies and other organizations including the private sector associations participating in the NSW project include but not limited to the following:

No	Ministries/ agencies/ other Govt. and private sector entities	Division/Departments, if applicable	Associated entity Participating in the NSW Project
1	Prime Minister's Office (PMO)	• NA	<ul style="list-style-type: none">• Bangladesh Investment Development Authority (BIDA)• Bangladesh Economic Zones Authority (BEZA)• Bangladesh Export Processing Zones Authority (BEPZA)• Bangladesh National Authority for Chemicals Weapons Convention (BNACWC)
2	Ministry of Commerce (MoC)	• NA	<ul style="list-style-type: none">• Registrar of Joint Stock Companies and Firms (RJSC&F)• Export Promotion Bureau (EPB)• Chief Controller of Imports and Exports (CCI&E)
3	Ministry of Agriculture (MoA)	• Department of Agricultural Extension (DAE)	<ul style="list-style-type: none">• Plant Quarantine Wing (PQW)
4	Ministry of Fisheries and Livestock (MoFL)	<ul style="list-style-type: none">• Department of Livestock Services (DLS)• Department of Fisheries (DoF)	<ul style="list-style-type: none">• Department of Livestock Services (DLS)• Department of Fisheries (DoF)
5	Ministry of Industries (MoI)	• NA	<ul style="list-style-type: none">• Bangladesh Standard and Testing Institution (BSTI)
6	Ministry of Health and Family Welfare (MoHFW)	• NA	<ul style="list-style-type: none">• Directorate General of Drug Administration (DGDA)
7	Ministry of Shipping (MoS)	• NA	<ul style="list-style-type: none">• Bangladesh Land Port Authority (BLPA)• Bangladesh Inland Water Transport Authority (BIWTA)• Chattogram Port Authority (CPA)• Mongla Port Authority (MPA)• Payra Port Authority (PPA)•
8	Ministry of Power, Energy & Mineral Resources (MPEMR)	• Energy and Mineral Resources Division	<ul style="list-style-type: none">• Department of Explosives

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9	Ministry of Civil Aviation & Tourism (MoCAAT)	<ul style="list-style-type: none">• NA	<ul style="list-style-type: none">• Civil Aviation Authority of Bangladesh (CAAB)• Biman Bangladesh Airlines
10	Ministry of Posts, Telecommunications & Information Technology (MoPTIT)	<ul style="list-style-type: none">• ICT Division	<ul style="list-style-type: none">• Bangladesh Computer Council (BCC)• Bangladesh Telecommunication Regulatory Commission (BTRC)
11	Ministry of Science and Technology (MoST)	<ul style="list-style-type: none">• NA	<ul style="list-style-type: none">• Bangladesh Atomic Energy Commission (BAEC)• Bangladesh Atomic Energy Regulatory Authority (BAERA)
12	Ministry of Finance	<ul style="list-style-type: none">• Finance Division	<ul style="list-style-type: none">• Office of the Controller General of Accounts (CGA)
		<ul style="list-style-type: none">• Internal Resources Division	<ul style="list-style-type: none">• National Board of Revenue• Bangladesh Customs• Income Tax Wing• VAT Wing
		<ul style="list-style-type: none">• Bank and Financial Institutions Division	<ul style="list-style-type: none">• Bangladesh Bank• Sonali Bank
13	Constitutional Agency	<ul style="list-style-type: none">• Election Commission	<ul style="list-style-type: none">• Election Commission
14	Private Sector Organizations		<ul style="list-style-type: none">• Federation of Bangladesh Chambers of Commerce and Industries (FBCCI)• Bangladesh Garment Manufacturers and Exporters' Association (BGMEA)• Bangladesh Knitwear Manufacturers and Exporters' Association (BKMEA)• Bangladesh Shipping Agents Association• Bangladesh Freight Forwarders' Association (BAFFA)• Bangladesh Customs Clearing and Forwarding Agents' Associations

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