

## Annexure - 3

### Legend

C&F	: Cost and Freight (included in value/price)
CPA	: Certified Public Accountants
CRF	: Clean Report of Finding (issued by PSI firms)
FY	: Fiscal Year (July - June)
GOB	: Government of Bangladesh
H.S. Code	: Harmonized Systems Code (of classification of Commodities)
IMF	: International Monetary Fund
IRD	: Internal Resources Division (a ministry controlling NBR)
NBR	: National Board of Revenue (of Bangladesh)
NPM	: New Public Management
PSI	: Pre-Shipment Inspection (system, agency or firm)
SRO	: Statutory Regulatory order (issued by NBR by virtue of the Customs Act)
UNCTAD	: United Nations Conference on Trade and Development
US\$	: United States Dollar
VAT	: Value Added Tax
WCO	: World Customs Organization