

Comprehensive Guide to Business Registration Documents in Bangladesh: A Structured Overview for AI Model Dataset Generation

Introduction

This report provides a comprehensive guide to the essential legal and regulatory documents required for establishing a business in Bangladesh. Its primary objective is to deliver a meticulously structured and detailed dataset, derived from official sources, to facilitate the development of an AI model capable of accurately answering queries related to startup registration in Bangladesh. The scope encompasses foundational company registration, operational licenses, tax registrations, specialized business documents, and an overview of key regulatory bodies and their digital platforms.

Bangladesh has actively simplified its business incorporation processes, making it an increasingly attractive destination for investment. This simplification is driven by rapid economic growth, with GDP growth averaging 6-7%, a strategic location offering access to South and Southeast Asian markets, an affordable and skilled labor force, strong government incentives for foreign investment, and favorable bilateral trade agreements and tax benefits.¹ Despite these advancements, establishing a business still necessitates strict adherence to various laws and regulations. A clear understanding of required documentation is crucial for compliance and operational efficiency. Seeking advice from a legal advisor is often recommended to navigate the complexities and choose the most suitable business structure.¹

I. Foundational Company Registration Documents

This section details the initial documents required for formal company establishment, primarily focusing on those processed by the Registrar of Joint Stock Companies and Firms (RJSC).

A. Memorandum of Association (MOA) and Articles of Association (AOA)

The Memorandum of Association (MOA) and Articles of Association (AOA) are cornerstone constitutional documents for company registration in Bangladesh. The MOA defines the company's general purpose, objectives, and the extent of its operations.¹ It outlines what the company is legally authorized to do and its powers,

essentially establishing the company's general framework.² The AOA, conversely, define the internal rules and regulations that govern the company's operations.² This includes procedures for meetings, decision-making, directors' duties, and internal management, providing a framework for the company's internal governance.¹ Both documents are essential for the company registration process [User Query].

For the MOA, key content includes the company's objectives, share capital, and shareholder details.¹ The AOA, on the other hand, describes internal rules of governance, the roles of directors, meeting protocols, and auditor appointments.¹ It is crucial that these documents are drafted with the assistance of a legal professional to ensure full compliance with Bangladeshi laws.² Once drafted, they must be signed and affixed with non-judicial stamps.¹

The drafting of the MOA and AOA constitutes Step 3 in the general company registration process.¹ Digital submission involves uploading the signed MOA, AOA, and other requisite forms to the RJSC portal, followed by generating and paying the electronic payment slip.¹ While physical submission traditionally involved submitting hard copies with non-judicial stamps, Director's consent (Form IX), List of consenting directors (Form X), List of directors and managing agents (Form XII), Original Encashment Certificate, and the Name Clearance Certificate¹, there is a discernible trend towards digitalization across government services. For instance, the Chief Controller of Imports and Exports (CCI&E) has explicitly stopped physical applications, moving to an online-only system.³ This shift strongly indicates that RJSC, as a primary registrar, is either actively transitioning towards or has already fully implemented a digital-first or mandatory online submission approach for foundational documents like MOA/AOA. The pervasive digital transformation, as evidenced by the "Digital Bangladesh" initiative⁴, aims to reduce bureaucratic hurdles, improve transparency, and accelerate processing times, though it also necessitates digital literacy and access to online payment systems for entrepreneurs. The required documents for MOA/AOA submission, as part of the broader RJSC registration, include the name clearance certificate, the physical location of the company's main office in Bangladesh, authorized and paid-up capital amounts, the distribution of shares among shareholders, and the full names, addresses, and National ID cards or passports of all shareholders and directors.⁵ Specific processing times or fees solely for MOA/AOA submission are not explicitly detailed in the provided information, as they are integrated into the broader RJSC company registration process.¹ The official RJSC website (www.roc.gov.bd) serves as the authoritative source for detailed fee schedules.⁶

B. Certificate of Incorporation

The Certificate of Incorporation is a pivotal document issued by the Registrar of Joint Stock Companies and Firms (RJSC) upon the successful registration of a company.¹ Its issuance formally recognizes the company as a distinct legal entity.²

Obtaining this certificate typically marks the culmination of the initial company registration steps, specifically Step 6 in the general process.¹ It is received after all necessary documents have been submitted to and processed by the RJSC.¹ The Certificate of Incorporation holds significant importance as it serves as a prerequisite for numerous subsequent and critical registrations. Without it, a newly formed company cannot proceed with essential operational steps, such as opening a business bank account¹, obtaining a Trade License⁵, or registering for Value Added Tax (VAT).² This establishes the Certificate of Incorporation not merely as a final step in formal company registration but as a foundational gateway document. Any delays or complications in its issuance will inevitably have a cascading negative effect, halting progress on all subsequent business setup formalities and impeding the startup's ability to become fully operational. This underscores the paramount importance of ensuring accurate and complete initial submissions to the RJSC to avoid bottlenecks and accelerate the overall timeline for business establishment.

II. Essential Operational Licenses and Tax Registrations

This section covers the critical permits and tax identifiers necessary for a business to legally operate and comply with national fiscal regulations.

A. Trade License

A Trade License is a mandatory requirement for all businesses operating in Bangladesh.¹ It is issued by the local City Corporation or Municipal Corporation governing the respective business area.¹ In Dhaka, this responsibility falls under the purview of the Dhaka North City Corporation (DNCC) and Dhaka South City Corporation (DSCC).⁸ Operating a business without a valid trade license is illegal in Bangladesh.¹⁰

The general application process for a Trade License involves several steps: collecting the prescribed application form, submitting the completed form along with supporting documents, undergoing an inspection by the Licensing Supervisor, depositing the required fees, and finally obtaining the Trade License.⁸ Specific procedures vary slightly between city corporations. For Dhaka North City Corporation (DNCC),

individuals must create a new user account on their dedicated e-revenue website

<http://103.135.235.182/cp/cportal/cp/northcc.aspx>.¹² The application requires uploading various documents, including the owner's photograph, a photocopy of their national ID card, a no-objection certificate, documents proving capital (for limited companies, the Memorandum of Articles), land deed or rental agreement, updated holding tax payment receipt, a photocopy of the Fire Service and Civil Defense license (for industrial factories), and copies of other identity cards or clearance certificates.¹² After submission, the application is verified by the License and Advertisement Supervisor and then forwarded to a higher authority for approval. Upon approval, the license holder receives an SMS and email with instructions for fee payment, and the printed trade license is delivered via postal mail or courier, or can be printed directly from the applicant's account. For most businesses, excluding high-risk or publicly sensitive ones, auto-generated trade licenses are available immediately after application submission and payment.¹² The processing time for issuing a trade license by DNCC is typically 3 working days.¹²

In contrast, Dhaka South City Corporation (DSCC) has integrated its trade license application process with the Bangladesh Investment Development Authority's (BIDA) One Stop Service (OSS) Portal, allowing investors to apply and pay fees online.¹³ While this offers a streamlined online pathway, a traditional process also exists, involving collecting forms from the Zonal office, submitting them to the Taxation Officer with documents, undergoing inspection, depositing fees, and then obtaining the license.¹¹ The approximate processing time for DSCC is 3-4 working days.¹⁰

The application process for a Trade License in Bangladesh reveals a fragmented approach to digitalization at the local government level. While the central government, through BIDA, is actively promoting a unified online service delivery, individual city corporations have adopted different strategies. DSCC's integration with BIDA OSS is a significant development, positioning BIDA as a potential centralizing force for investor services aimed at streamlining processes across various government agencies.¹⁴ This means that the online application pathway for a Trade License can vary significantly depending on the specific city or municipal area where the business is located, adding a layer of complexity for entrepreneurs. However, BIDA's OSS initiative aims to simplify this by providing a single point of entry for multiple services, potentially reducing the overall bureaucratic burden for investors, especially foreign ones.¹⁴ This trend suggests a future where more local services might be consolidated under BIDA's unified platform.

Required Documents for Trade License Application:

Document Name	Source IDs	Specific Conditions/Notes
Application Form	8	From City Corporation/Municipality's relevant Zonal office or online portal
National ID Card of the Entrepreneur	8	Attested copy of original
Holding Tax Payment Receipt	8	Updated
Recent Passport Size Picture of the Entrepreneur	8	Three copies, duly attested
Declaration on non-judicial stamp	8	To abide by City Corporation/Municipality/Union Parishad rules & regulations
Memorandum and Articles of Association	5	Certified copy of original, for Limited Company
Certificate of Incorporation	5	Copy of original, for Limited Company
Agreement of Partnership	8	Copy of original, for Partnership Firm
Tax Identification Number (TIN) Certificate	5	Copy of original
Lease Agreement or Proof of Ownership	5	Proof of business premises
Work Permit from Board of Investment	8	For foreign investors/nominated employees
Statement of Bank Solvency	8	Original, for Limited Company
Fire Service and Civil Defense License	12	For industrial factories
No-objection certificate	12	Required for DNCC online application

Documents to prove capital	¹²	For limited companies (e.g., MOA/AOA)
Other identity cards/clearance certificates	¹²	As required by DNCC
License Book	¹⁰	For renewal
Challan Book	¹⁰	For renewal

The application fee for a Trade License is BDT 10.00.⁸ The license fee itself ranges from BDT 1000-20000⁸ or BDT 100.00-40,000.00¹¹, depending on the nature and type of business.⁸ For Limited Companies, the fee is determined based on paid-up capital.¹¹ Some sources indicate a cost of BDT 2000.¹⁰ All fees are determined according to Section 10 (4) of the City Corporation Ideal Tax Schedule, 2016.¹² A Trade License is valid for one year and must be renewed annually.¹ The renewal process for DNCC involves applying through an existing user account on their e-revenue portal

<http://erevenue.dncc.gov.bd/>.¹² For the first-time renewal application, the manual license must be uploaded. The application is verified and approved, with SMS/email notifications for fee payment, and the renewed license is delivered or made printable online.¹² Required documents for renewal typically include the License Book, challan Book, rent or ownership proof, and a TIN Certificate.¹⁰ The processing time for renewing a trade license with DNCC is 2 working days.¹²

B. Tax Identification Number (TIN)

A Tax Identification Number (TIN) is a mandatory unique identifier for all businesses operating in Bangladesh, serving as an essential component for all tax-related compliance and transactions.¹ Its requirement is mandated by the Income Tax Act, 2023.¹⁵ The National Board of Revenue (NBR) is the sole governmental authority responsible for the issuance and administration of TINs in Bangladesh.¹⁵ This system enables the NBR to effectively administer tax laws, monitor compliance, and ensure transparency in corporate financial activities. Obtaining a TIN is a foundational step for legal business operation and engagement with the national tax framework.¹⁵

Eligibility for a TIN extends to all businesses², including corporate entities registered under the Companies Act of 1994 or any other legal framework, as well as individuals earning an income that falls under the taxable threshold.¹⁶ The e-TIN application process is managed through a dedicated online portal (incometax.gov.bd or nbr.gov.bd), reflecting the government's strong initiative towards digital service

delivery.¹⁵ The process is highly efficient, with the TIN certificate typically generated within 15-20 minutes of successful application submission.¹⁵ This level of speed and automation stands in notable contrast to the processing times for other licenses, such as the Trade License (3-4 working days)¹⁰ or the Import Registration Certificate (7-10 working days).¹⁸ The NBR has successfully implemented a highly automated and efficient digital system for TIN issuance, which significantly reduces a common initial bureaucratic bottleneck for businesses. The instant generation of certificates demonstrates a successful model for digital government services, encouraging early tax compliance and streamlining a crucial initial setup phase for startups, thereby contributing positively to Bangladesh's overall "ease of doing business" index. This also sets a high benchmark for the digital transformation of other government agencies.

The e-TIN application process involves several steps:

1. **Portal Access and Initial Registration:** An applicant must navigate to the NBR's e-TIN portal (incometax.gov.bd or nbr.gov.bd) and initiate the registration process by providing basic company details and a unique mobile number.¹⁵
2. **Activation and Form Completion:** An activation code is sent via SMS to the provided mobile number for verification. The applicant then logs in with the created credentials and meticulously completes the online application form, ensuring all company details are accurate as per RJSC records.¹⁵ For businesses, the "Corporate Taxpayer" option is selected, and details such as the trade license number, type of business, and address are entered.¹⁶
3. **Submission and Certificate Generation:** The applicant reviews the completed application summary for accuracy. Upon final submission, the NBR system automatically processes the information and instantly generates the TIN certificate (e-TIN).¹⁵
4. **Download and Record Keeping:** The e-TIN certificate becomes available for immediate download and printing directly from the portal. A copy is typically also sent to the registered email address. It is crucial to securely save the user ID and password created during registration for future access to the TIN account.¹⁵

The TIN is a permanent number and does not require periodic renewal.¹⁵ There are no official government fees for obtaining a TIN.¹⁵

Required Documents for TIN Application:

Document Name	Source IDs	Specific Conditions/Notes
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National ID Card (NID) or Passport	16	For individuals/directors

| Proof of Residence | 16 | Utility bills or rental agreement |

| Mobile Phone Number | 16 | Unique, for account verification and communication |

| Email Address | 16 | For communication and certificate delivery |

| Trade License or Business Registration Certificate | 16 | For businesses |

| Company TIN Registration Details | 16 | If applicable |

| Company Seal or Stamp | 16 | For businesses |

| Bank Account Details | 16 | For businesses |

| Personal Details | 16 | Name, father's name, mother's name, date of birth (for individuals) |

| Nature of Business | 16 | For business applications |

| Estimated Annual Income | 16 | For business applications |

| Tax Zone or Circle | 16 | Applicable to your location |

C. VAT Registration Certificate

A Value Added Tax (VAT) Registration Certificate is necessary for compliance with Value Added Tax regulations in Bangladesh.¹ VAT is governed by the National Board of Revenue (NBR)¹⁹ and enables businesses to collect VAT from customers, reclaim VAT on purchases, and maintain compliance with the tax system.¹⁹

Eligibility for VAT registration is determined by turnover thresholds and specific business activities. Businesses with an annual turnover exceeding BDT 3 million (300 lakh) are generally required to register for VAT.² However, some sources indicate a mandatory registration for businesses with an annual turnover of BDT 5 million (50 lakh) or more under the VAT and Supplementary Duty Act, 2012.²⁰ Furthermore, the NBR FAQ, which is typically the most authoritative source, states a registration threshold of Taka 8 million and an "enlistment" (Turnover Tax) threshold of Taka 3 million.²¹ If annual turnover is between BDT 3 million (30 lakh) and BDT 5 million, businesses are required to register for Turnover Tax instead of VAT.²⁰ This presence of multiple, differing turnover thresholds across various sources (BDT 3M, BDT 5M, BDT 8M) and the introduction of "Turnover Tax Enlistment" indicate that VAT compliance in Bangladesh is not governed by a single, simple threshold, but rather a more nuanced system, potentially with different rules based on business type, specific goods or

services, or evolving regulations. This means that an AI model must be equipped to handle these variations and, ideally, prioritize the most current and official information. For startups, this complexity necessitates careful analysis of projected turnover and business activities to accurately determine tax obligations, as misinterpretation could lead to non-compliance and penalties. This highlights the critical importance of consulting with tax professionals to ensure correct classification and adherence to the appropriate tax regime from the outset.¹⁹

Voluntary VAT registration is also available for businesses, even if their turnover does not meet the mandatory threshold, particularly if they wish to claim VAT refunds.² Additionally, certain business types, including importers and exporters, may have specific VAT requirements.¹⁹ Digital service providers, for instance, must register before starting operations, with a general VAT rate of 15%, though some IT-enabled services qualify for a 5% rate.²⁰

The VAT registration process is primarily conducted online through the Bangladesh Integrated Tax System (BITS).¹⁹ The steps involved are:

1. **Create an Account on the VAT Online Portal:** Visit the NBR e-VAT portal (<https://vat.gov.bd>) and create a user ID.¹⁹
2. **Login and Start the Registration:** Select the option to apply for VAT registration, typically Form VAT 2.1.²⁰ Carefully input business information, turnover details, bank information, and business premises information.²⁰
3. **Upload Required Documents:** Submit all necessary documents through the portal in PDF/JPEG format.²⁰
4. **Verification and Approval:** The VAT office will review the application and may conduct a physical inspection of the business premises if deemed necessary.¹⁹
5. **Issuance of BIN:** Upon approval, the Business Identification Number (BIN) is received electronically.²⁰ The certificate is also sent to the applicant's email.²¹
6. **Display BIN Certificate:** The VAT registration certificate must be prominently displayed at the place of business.²⁰

The standard processing time for VAT registration is usually within 5-7 business days¹, or 7 to 15 working days, depending on the verification process.²⁰ Delays can occur if documents are incomplete or verification visits are pending.²⁰ Currently, no official government fees are charged for VAT registration, though consultancy firms may charge service fees for assistance.²⁰

Required Documents for VAT Registration:

| Document Name | Source IDs | Specific Conditions/Notes |

| :--- | :--- | :--- | | Trade License | 2 | Mandatory, issued by local authority |

| National ID (NID) or Passport | 19 | Of business owner/directors; passport for foreign nationals |

| Taxpayer Identification Number (TIN) Certificate | 2 | Mandatory |

| Bank Statement or Bank Solvency Certificate | 19 | Copy of company's bank account statement or certificate |

| Business Address Proof | 2 | Utility bill, rental agreement, or ownership deed |

| Incorporation Certificate | 19 | For limited companies |

| Memorandum and Articles of Association (MOA/AOA) | 5 | For limited companies |

| List of Products or Services Offered | 19 | |

| Business Identification Number (BIN) Documentation | 23 | If business previously held a BIN |

| Partnership Agreement | 23 | If applicable, for partnership businesses |

| Company Seal or Rubber Stamp | 23 | For official documentation |

| Authorization Letter | 23 | If a third party handles registration |

| VAT Application Form | 23 | Duly filled and signed |

| Proof of Business Activities | 23 | Invoices, purchase orders, contracts |

| Company's Financial Statements | 23 | Audited, if applicable, for established companies |

| Photos of Business Premises | 23 | Both inside and outside, may be required |

| Contact Information | 23 | Up-to-date details of owner/director/representative |

| Import Registration Certificate (IRC) | 22 | If involved in import/export business |

| Export Registration Certificate (ERC) | 22 | If involved in import/export business |

| Location map of the enterprise premises | 22 | |

| Background summary of owners | 5 | On official letterhead, for some registrations |

VAT-registered SMEs are required to file VAT returns either monthly or quarterly.¹⁹ The VAT return (Form Mushak 9.1) for the previous month's transactions must be submitted by the 15th of every month.²⁰ Payment of VAT must be deposited to the government treasury before filing the return.²⁰ All filings are conducted online through the NBR VAT portal.²⁰ Penalties for non-compliance include a fine of up to BDT 50,000 for failure to register, and daily fines plus additional interest charges for late filing of returns.²⁰ All relevant records must be preserved for at least 5 years and made available for inspection by VAT officers.²⁰

III. Specialized Documents for Business Operations

This section delves into documents required for specific business structures or activities, highlighting their unique legal frameworks and application processes.

A. Partnership Deed

A Partnership Deed is a written and signed agreement among partners, crucial for effectively formulating, operating, and administering a partnership firm.²⁴ Partnership firms in Bangladesh are governed by the Partnership Act 1932, which delineates the rights, duties, and liabilities of partners.²⁴ While registration of a partnership firm is not legally compulsory, it is highly recommended. Registration provides legal recognition, enhances credibility, simplifies banking procedures, and improves access to financial services.²⁴

The Partnership Deed should comprehensively detail various aspects of the business and the partners' arrangements. Key contents include the firm's name and address, the names and addresses of all partners, the type and nature of the business, capital contributions, interest on capital, drawings, and interest on drawings.²⁴ It also specifies the profit-sharing ratio, partner salaries, the accounting period, methods for recording and safekeeping of books, and audit procedures.²⁵ Furthermore, the deed should outline the partnership's start date, duration, and methods for dissolution, if applicable, along with bank account regulations, procedures for admitting new partners or dealing with partner death, dispute resolution mechanisms, and meeting rules and bylaws.²⁵ Drafting this document requires the assistance of skilled business setup lawyers to ensure all key parts are covered and noted, thereby minimizing potential future conflicts among partners.²⁴ The deed is typically prepared on a non-judicial stamp valued at BDT 4000.²⁴

The registration process for a partnership firm with the Registrar of Firms (which falls under the Registrar of Joint Stock Companies and Firms - RJSC) involves several

steps. First, a unique partnership name must be chosen, and its availability checked with the RJSC.²⁴ An application for name reservation is then submitted via the RJSC portal, and the requisite fees are paid.²⁵ After drafting and stamping, the Deed of Partnership must be notarized by a Notary Public, typically an Advocate.²⁴ Subsequently, Form I is filed with the Registrar of Firms, accompanied by supporting documents. These documents include a duplicate Deed of Partnership, National ID cards and photos of each partner, proof of the chosen name, and evidence of payment for registration, along with any other documentation necessary based on the specific business type.²⁴ After submitting the notarized deed and other forms, the registration fee is paid to the RJSC.²⁴ Finally, it is also recommended to obtain a Trade License from the local municipality or city corporation.²⁴

The cost of partnership firm registration in Bangladesh includes a Name Clearance fee of 575 taka, the cost of drafting a Deed of Partnership by an expert advocate starting from 10,000 taka, non-judicial stamp duty (4800 taka for 40 stamps at 120 taka each), printing and notary fees ranging from 2500 to 5000 taka, transport and other miscellaneous expenses (1000+ taka), and an RJSC Government Fee of 5750 taka.²⁴ The total cost generally ranges from BDT 5,000 to BDT 15,000.²⁴

B. Lease Agreement

A Lease Agreement serves as crucial proof of a business's physical location in Bangladesh.² This document is fundamental because it validates the company's official business address, which is a mandatory requirement for various official registrations and compliance procedures.²

The Lease Agreement is a consistently required document across multiple key business registration processes. It is explicitly needed for obtaining a Trade License, where it serves as proof of business premises or ownership.⁸ Similarly, for Value Added Tax (VAT) registration, proof of the business premises' address, such as a rental agreement or utility bill, is mandatory.² Furthermore, when registering a company, the physical location of the company's main office in Bangladesh must be provided, and a copy of the lease agreement for the registered office is a required document for company registration with the Registrar of Joint Stock Companies and Firms (RJSC).⁵ This consistent requirement underscores the importance of securing a formal and documented business location from the outset of establishing a startup in Bangladesh.

C. Import/Export Registration Certificates (IRC/ERC)

Import Registration Certificates (IRC) and Export Registration Certificates (ERC) are mandatory for businesses engaged in import and export activities in Bangladesh, respectively.¹ These certificates are issued by the Office of the Chief Controller of Imports and Exports (CCI&E), which operates under the Ministry of Commerce.³ The issuance and administration of IRCs are primarily governed by the Import Policy Order, while ERCs are governed by the Export Policy Order.³ Other relevant legal instruments include the Import and Export (Control) Act, 1950, the Foreign Exchange Regulation Act, 1947, Customs Act, 1969, and Bangladesh Bank guidelines on trade transactions.²⁸

Any individual or company intending to import or export goods commercially must obtain a valid license from the CCI&E.²⁸ Eligibility requirements for an IRC or ERC include being a Bangladeshi citizen or a registered business entity, possessing a valid Trade License, being registered with the Tax Authorities (TIN and BIN), being enrolled with a local Chamber of Commerce or Trade Association, and having a business bank account with security clearance as required.²⁸

The application process for IRC/ERC has significantly transitioned towards digitalization. While general steps involve preparing documents, paying government fees, submitting the application to CCI&E, and undergoing scrutiny before issuance²⁸, the CCI&E has explicitly stopped manual or physical application submissions.³ All applications are now processed online through the CCI&E's Online Application Management website (olm.ccie.gov.bd).³ The BIDA One Stop Service (OSS) portal also facilitates the application process for these certificates.¹⁸ This mandatory online application for IRC/ERC through CCI&E's portal and BIDA's OSS exemplifies a significant move towards streamlined trade compliance. This digital transformation offers substantial benefits for businesses, including increased efficiency and transparency in trade operations, and positively impacts the overall trade environment. It is a clear demonstration of the government's commitment to modernizing administrative processes for cross-border trade.

Specific document attachment guidelines for online submission mandate a maximum file size of 2 MB, scanning at 100 DPI in Grayscale, and files being in JPG/PDF format.³

Required Documents for IRC/ERC:

Document Name	Source IDs	Specific Conditions/Notes
Passport size photograph	26	Of the entrepreneur/managing partner/managing director

Valid Trade License	18	Mandatory
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| Membership Certificate | 18 | From a local Chamber of Commerce and Industry or concerned Trade Associations |

| Financial Solvency Certificate / Bank Solvency Certificate | 18 | Issued by bank |

| Tax Identification Number (TIN) Certificate | 18 | Mandatory |

| VAT/BIN (Business Identification Number) Certificate | 18 | Mandatory |

| National ID / Passport | 18 | Of owner/directors/proprietors |

| Revised Rental Receipt or Utility Bill | 18 | Proof of business premises |

| IRC/ERC Application Form | 18 | Duly filled |

| Treasury Challan | 28 | Evidence of license fee payment |

| Partnership Deed | 28 | If applicable, for partnership firms |

| Memorandum of Association (MOA) & Articles of Association (AOA) | 28 | If applicable, for companies |

| Company Registration Certificate (RJSC) | 28 | For companies |

| Income Tax Return Certificate or Declaration of Income Tax Payment | 31 | 3 copies, for opening Letter of Credit (LC) |

| Indents/Proforma Invoice/Purchase Agreement | 31 | For opening Letter of Credit (LC) |

| Insurance Cover Note | 31 | For opening Letter of Credit (LC) |

The prescribed license fee and renewal fee must be deposited through a Treasury Challan at Bangladesh Bank or any authorized branch of Sonali Bank.²⁸ For an IRC, government fees range from BDT 5,000–10,000 (varying by category), with a renewal fee of BDT 5,000.²⁸ For an ERC, both the government fee and renewal fee are BDT 5,000.²⁸ Both IRC and ERC are valid for one year and must be renewed annually by submitting an updated trade license, an updated bank solvency certificate, and payment of the renewal fee.¹ Failure to renew may lead to the suspension of the registration.²⁸ The typical processing time for obtaining an IRC, assuming all documents are correct and complete, is usually 7-10 working days.¹⁸ Operating without a valid IRC or ERC can lead to severe penalties, including confiscation of goods, refusal of customs clearance, fines, and legal action under the Import and

Export (Control) Act, 1950.²⁸

Conclusions

Establishing a startup in Bangladesh involves navigating a structured yet evolving landscape of legal and regulatory documentation. The analysis of key business setup documents—Memorandum of Association (MOA) and Articles of Association (AOA), Certificate of Incorporation, Trade License, Tax Identification Number (TIN), VAT Registration Certificate, Partnership Deed, Lease Agreement, and Import/Export Registration Certificates (IRC/ERC)—reveals several critical observations for prospective entrepreneurs.

Firstly, the Certificate of Incorporation stands out as a foundational "gateway" document. Its issuance is a prerequisite for numerous subsequent operational steps, including opening bank accounts and obtaining other essential licenses. Any delays in this initial stage will inevitably create cascading bottlenecks, underscoring the importance of meticulous preparation for RJSC submissions.

Secondly, Bangladesh is undergoing a significant digital transformation in its government services. This is most evident in the highly efficient, near-instantaneous online process for obtaining a Tax Identification Number (TIN) from the National Board of Revenue (NBR), which sets a benchmark for digital service delivery. Similarly, the Chief Controller of Imports and Exports (CCI&E) has fully transitioned to online-only applications for Import/Export Registration Certificates (IRC/ERC), streamlining cross-border trade compliance. However, this digitalization is not uniformly implemented across all agencies. The varied approaches to online Trade License applications by different city corporations (e.g., DNCC's dedicated portal versus DSCC's integration with BIDA's One Stop Service portal) highlight a decentralized digital landscape. While BIDA's OSS aims to unify and simplify investor services, entrepreneurs must be aware of these localized differences.

Thirdly, the complexity of tax compliance, particularly with VAT, requires careful attention. The existence of multiple, seemingly differing turnover thresholds for mandatory VAT registration and Turnover Tax enlistment across various official sources necessitates a nuanced understanding of the regulations. Misinterpretation of these thresholds could lead to non-compliance and penalties, emphasizing the value of professional tax advice.

In sum, while Bangladesh presents a compelling case for business incorporation due to its economic growth and strategic advantages, successful navigation of the

regulatory environment hinges on accuracy, completeness, and adaptability to evolving digital processes. The structured information presented in this report provides a robust dataset for an AI model to accurately answer queries related to startup registration, empowering entrepreneurs with the precise information needed to comply with Bangladeshi legal requirements.

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