Institute of Business And Economic Research (IBER)

United International **University**

Institute of Business and Economic Research

UNITED INTERNATIONAL UNIVERSITY

Course outline for

PGD in VAT, Tax & Customs Management (PGDTM)



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UNITED INTERNATIONAL **UNIVERSITY**
Institute of Business and Economic Research (IBER)
Post Graduate Diploma in Tax Management (PGDTM)

COURSE OUTLINE
Fundamental of Accounting Information (FAI)

PART A- INTRODUCTION

Course No. / Course Code	: **PGDTM 101**
Course Title	: **Fundamental of Accounting Information**
Course Instructor	: Dr. Mohammad Tariq Hasan Associate Professor, and Director, BBA Program School of Business & Economics, UIU Email: tariq@bus.uiu.ac.bd; Cell Number: 01755577344 Room # 216 (Level 2)

Course Objectives

The objective of this course is to provide an understanding of financial accounting fundamentals for prospective consumers of corporate financial information, such as managers, stockholders, financial analysts, and creditors. The course focuses on understanding how economic events like corporate investments, financing transactions and operating activities are recorded in the three main financial statements (i.e., the income statement, balance sheet, and statement of cash flows). Along the way, students will develop the technical skills needed to analyze corporate financial statements and disclosures for use in financial analysis, and to interpret how accounting standards and managerial incentives affect the financial reporting process.

PART B-LEARNING RESOURCES

Required materials and handouts will be provided time to time.

Reference book

1. Accounting Principles – Waygandt, Keiso and Kimmel (13th Edition).
2. Romney M. B. & Steinbart, P. J. (2015), *Accounting Information Systems*, NJ: Pearson Prentice Hall Inc., *14th Edition*.
3. BFRS (Bangladesh Financial Reporting Standards); Latest Edition; Institute of Chartered Accountants of Bangladesh (ICAB).

PART C: CONTENT OF THE COURSE

Class	Topics/Assignments	Reading Reference	Activities
1	**Accounting Information Systems: An overview** Systems, data and information; What is an AIS, the role of the AIS in the value chain, providing information for decision making, AIS & corporate strategy.	Chapter 01 Ref. Text 2	• Brain Storming, • Class Participation
2-3	**Accounting in Action** Basics of Accounting, Generally Accepted Accounting Principles (GAAP), Ethics in Financial Accounting, The Basic Accounting Equation, Using the Accounting Equation, Basics of Financial Statements.	Chapter 01 Ref. Text 1	• Lecture • Case Solving
4-5	***The Recording Process and Adjustment*** The Account (Debit and credit rules), Steps in the Recording Process (journal, ledger), The trial balance and limitations of trial balance. Adjusting entries and adjusted trial balance.	Chapter 2/3 Ref. Text 1	• Lecture • Case Solving
6	**Mid Term Examination**		
7-9	**Completion of the Accounting Cycle** Worksheet (steps in preparing a worksheet, preparing financial statements and adjusting entries from the worksheet); Closing the books preparing the closing entries, posting closing entries, preparing the post-closing trial balance); Summary of the accounting cycle, the classified balance sheet.	Chapter 04 Ref. Text 1	• Lecture • Case Solving
10-11	**Fraud, Internal Control, and Cash** Define fraud and the principles of internal control. Apply internal control principles to cash. Bank Reconciliation.	Chapter 08 Ref. Text 1	• Lecture • Case Solving
12	**Final Examination**		

PART D- ASSESSMENT AND EVALUATION

Assessment Strategy	Details	Marks
Formative or Continuous Assessment	Attendance and class participation	10
	Quizzes or class tests	20
	Individual and group assignments (may include projects, reports, case studies) and presentation	10
Summative Assessment	Mid-term Examination	30
	Final Examination	30
Total		**100**

Grading System

Letter Grade	Marks	Grade Point	Letter Grade	Marks	Grade Point
A (Plain)	90 - 100	4.00	C (Plain)	66 - 69	2.00
A - (Minus)	86 - 89	3.67	C - (Minus)	62 - 65	1.67
B + (Plus)	82 - 85	3.33	D + (Plus)	58 - 61	1.33
B (Plain)	78 - 81	3.00	D (Plain)	55 - 57	1.00
B - (Minus)	74 - 77	2.67	F (Fail)	< 55	0.00
C + (Plus)	70 - 73	2.33	I (Incomplete)*	-	-

COURSE OUTLINE

PART A- INTRODUCTION

Course No. / Course Code : **PGDTM 102**
Course Title : **Tax System in Bangladesh**
Course Instructor : **Md Afzal Hossain**
Former Secretary, Posts & Telecommunications Division
Former Chairman (Secretary), Bangladesh Trade & Tariff Commission
Former First Secretary of Tax Policy, NBR & Additional Commissioner of Taxes

Part-1	Theory on Taxation
Chapter 01: Introduction	Meaning of Income, meaning of tax, features and purposes of taxation, classification of taxes, characteristics of a good tax system. Tax system in Bangladesh. Income Tax – meaning, nature, importance in respect of contribution to Internal Resources Mobilization – historical perspective of Income Tax Ordinance, 1984 – Statutory definitions of important terms.
Chapter 02: Income Tax Authority and Charge of Income Tax	Administrative and Judicial appointment, organization structure, power and functions – Taxes Appellate Tribunal – Registered Income Tax Practitioner. Basic principles, systems (conventional exemption limit versus filing threshold) – Sources of Income Tax Law.
Chapter 03: Computation of Total Income	Scope of total income on the basis of assessee's residential status – income deemed to accrue or arise in Bangladesh – Deemed Income (unexplained investment etc.) – Non-assessable income – Income under specific heads: interest on securities, income from house property, agricultural income, income from business or profession.
Chapter 04: Share of Income from Firms and Income of Spouse or Minor Child	Share of income from firms – income of spouse or minor child. Capital Gains: definitions, computations, exempted capital gains, set-off and carry forward of losses under capital gains.
Chapter 05: Income from Other Sources and Procedure of Assessment	Coverage (dividend, interest on securities, royalty, fees for technical services, etc.), deductions, clubbing of income, foreign income. Filing of return of income and supporting statements. Assessment of tax: provisional assessment and final assessment (correct return basis, after hearing basis and ex-parte). Other issues in assessment – self-assessment, presumptive assessment, assessment for outgoing persons and deceased persons, assessment of escaped income, limitations of assessment, reopening of assessment.
Chapter 06: Payment, Refund & Recovery and Corporate Taxation	Tax rate on capital gains & income from winnings of lotteries – tax rate on other income of individuals, firms and companies – tax rate on non-residential income, imposition of surcharge. Investment tax credit & tax rebate. Modes of tax payment: tax deducted at source (TDS) / PAYE, advance payment, payment on the basis of return, adjustments with other taxes paid, payment on notice of demand. Tax Recovery, Refund & Relief. Assessments of individuals, firms, AOP & cooperative societies covering all heads of income – set-off & carry forward of losses by firms and partners' income including other income – allocation of firm's income – assessment in case of firm's constitution and succession. Corporate Taxation: Definition, determination of total income, rates & rebates, classification of companies under IT Law. Assessment of different types of companies including banks, insurance companies, and companies in extraction/exploration of natural resources – corporate fiscal incentives. Funds: Provident, superannuation, pension and gratuity funds. Kinds of provident funds (statutory, general, contributory, recognized, unrecognized) – privileges of recognized PF – approved superannuation, pension & gratuity funds. Liabilities: representatives, agents, firms, AOP, partners, company directors, liquidators, etc.

Chapter 07: Appeal, Revision & References and Misc. Issues	Appeal/Revision against DCT, TRO – Decision of Appeal by AJCT, Taxes Appellate Tribunal, High Court Division and Appellate Division. Other topics: Offence & Prosecution, methods of accounting, double taxation relief, tax avoidance, bond washing transactions. Tax Holidays & Exemption Schemes: Industrial undertakings, tourist industries, physical infrastructures – objectives & importance – accelerated depreciation – tax audit and investigations.
Property Taxes	Property-related tax under Income Tax Law, Income Tax on Investment, tax on national income, capital gain tax on transfer of property. Gift Tax: Charge of gift tax, taxable gifts, exemption from gift tax, determination of gift value, return on gifts, gift tax payable, penalty & prosecution, assessment procedures, rates, authorities.

VAT Course Outline

PGDTM-103: VALUE ADDED TAX (VAT) & SUPPLEMENTARY DUTY (SD) SYSTEM IN BANGLADESH

(One paper-2 hours-100 marks)

Objective: The course is designed to equip students with both theoretical knowledge and practical understanding of the Value Added Tax (VAT) system and its implementation in Bangladesh. Particular emphasis will be placed on the *Value Added Tax & Supplementary Duty Act, 2012 and the Value Added Tax & Supplementary Duty Rules, 2016*. The course materials and lectures will enhance participants' comprehension of VAT's critical role in the national economy as the largest source of tax revenue. Furthermore, the course will address potential areas of dispute between taxpayers and tax authorities, offering students insights into effective resolution strategies. By the end of the course, participants will be prepared to pursue professional roles in the field of VAT and Supplementary Duty with confidence and competence.

Method: Learning will be facilitated through interactive PowerPoint presentations, real-life case studies, group discussions and practical role-playing activities.

The syllabus is intended to serve as a flexible guideline, allowing room to adapt the content and timing based on participants' needs and the flow of discussion, ensuring the most effective learning experience.

Course Contents:

Lecture	Contents	Outcome
Class-1 (Chapter-1) An Overview of Tax System in Bangladesh **Chapter Overview:**	1. Administration 2. History of Tax, VAT and Customs 3. Introduction of VAT	By the end of this course, participants will be able to: 1. Understand the

This session provides participants with a clear understanding of the VAT, Customs, and Income Tax systems implemented in Bangladesh. It highlights the role of taxation in the national budget and introduces key definitions and fundamental aspects of VAT and Supplementary Duty (SD), laying a strong foundation for further learning	in Bangladesh 4. Act and Rules related to tax administration 5. Organizational structure of VAT administration 6. National Financial Budget and its impact on taxation 7. Concept and Characteristics of VAT 8. Schedules & Rates of VAT and SD 9. Electronic Fiscal Device Management System (EFDMS) 10. Key Definitions and aspects of VAT & SD	overall tax system in Bangladesh. 2. Comprehend the impact of taxation on the national economy. 3. Gain insights into the functions of VAT administration and its offices. 4. Acquire fundamental knowledge of VAT concept. 5. Recognize key definitions and important aspects of VAT and Supplementary Duty (SD).
Class 2 (Chapter 2 & 3) VAT Registration & TT enlistment Imposition of VAT **Chapter Overview:** This session covers the procedures for VAT registration and Turnover Tax (TT) enlistment, along with the principles of VAT imposition. It also explains the roles and responsibilities of VAT Agents, the scope of VAT-imposable supplies, and the treatment of zero-rated supplies.	1. Enlistment and registration threshold 2. Registration procedures, including Central Registration 3. Required Documents for registration and enlistment 4. Procedures for Cancellation of registration and enlistment 5. Imposition of VAT and applicable Rates 6. Person liable to pay VAT 7. VAT Agents and their appointment 8. Domestic Supplies and Zero-Rated supplies 9. VAT on Travel Agent and Tour Operators	By the end of this class, participants will be able to: 1. Understand the procedures for VAT registration and Turnover Tax (TT) enlistment. 2. Identify the circumstances and procedures for canceling registration and enlistment. 3. Comprehend the principles of VAT imposition and applicable VAT rates. 4. Understand the role and functions of a VAT Agent. 5. Differentiate between VAT-imposable supplies and zero-rated supplies.
Class 3 (Chapter 4)	1. Determination of the	By the end of this module,

Manner of VAT Collection Fair Market Price **Chapter Overview:** This session explains the system of VAT collection at both import and supply stages. Participants will also gain a clear understanding of the concept of fair market price and the methods for its calculation.	value of taxable imports 2. Payment of Advance Tax (AT) on imports 3. Determination of the value of the taxable supply 4. Timing of VAT payment on supplies 5. Method of selling a going concern 6. Lay-by-sales 7. Treatment of cancelled transactions 8. Sale of property for Debt Recovery 9. Collection of VAT on Sales through vending machines. 10. Methods for determining the fair market value.	participants will be able to: 1. Calculate the base value or VAT-imposable value at both import and supply stages. 2. Determine when VAT is payable by a registered person. 3. Understand regulations related to the sale of a going business, lay-by sales, canceled transactions, sales via vending machines, and the sale of property to settle debts. 4. Determine the fair market price in accordance with VAT regulations.
Class 4 (Chapter 5) Calculation of Net Tax and Payment **Chapter Overview:** This session provides a comprehensive understanding of net tax calculation and payment procedures. It covers the mechanism of input tax credit, partial tax credit, and adjustment events, equipping participants with practical knowledge for accurate tax compliance.	1. Manner of assessing net payable tax on supplies and its payment 2. Payment codes and their application 3. Definition and scope of input 4. Mechanism of input tax credit 5. Adjustment events and their implications 6. VAT withholding at source 7. Adjustment in case of wealth utilized for private purposes 8. Adjustment of input tax and VAT for being registered 9. Adjustment in case of	By the end of this course, participants will be able to: 1. Calculate net tax and make payments to the government exchequer. 2. Understand input tax and the mechanism for claiming input tax credit. 3. Comprehend the provisions related to VAT Deducted at Source (VDS). 4. Apply adjustment procedures for VAT in various cases, including relevant adjustment events.

	cancellation of registration 10. Adjustment in case of changes in tax rate	
Class 5 (Chapter 6, 7 & 8) Tax Invoices and Other Document Imposition & Collection of SD Imposition & Collection of Turnover Tax (TT) **Chapter Overview:** This session provides participants with a clear understanding of VAT invoices and related documentation. It also explains the procedures for the imposition and collection of Supplementary Duty (SD) at both import and supply stages, as well as the imposition and collection of Turnover Tax (TT).	1. Accounting of VAT (contents of VAT-6.1, VAT-6.2, VAT 6.2.1) 2. Tax Invoices VAT-6.3 3. Invoices for contractual manufacturing (VAT-6.4) 4. Invoice for transfer of goods in case of central registration (VAT-6.5) 5. Certificate of tax deduction at source (VAT-6.6) 6. Credit Notes and Debit Notes (VAT-6.7 and VAT-6.8) 7. Accounting of Turnover Tax (TT) (VAT-6.9) 8. Submission of information related to purchase-sale (VAT-6.10) 9. Document issued by or to a representative 10. Restrictions on duplication of documents 11. Imposition and collection of SD both at import and supply stages and applicable rates 12. Special schemes for tobacco and alcoholic goods 13. Decreasing adjustments of SD in case of export	By the end of this class, participants will be able to: 1. Understand the contents and preparation of key forms related to VAT and Turnover Tax (TT) accounting. 2. Impose and calculate Supplementary Duty (SD) at both import and supply stages. 3. Apply taxation principles to tobacco products, including the calculation of price, VAT, and SD on cigarettes, biri, jarda, and similar items. 4. Calculate Turnover Tax (TT) and understand its collection procedures.

	14. Imposition and collection of Turnover Tax (TT)	
Class 6 (Chapter 9) Filing of Return **Chapter Overview:** This session provides participants with a clear understanding of VAT return filing. It covers the contents of VAT Return forms VAT-9.1 and VAT-9.2, procedures for making entries and adjustments, and the correct method for filing returns.	1. Definition of a Return 2. Contents of a Return 3. Case study on preparation and filing of Return 4. Procedure of Submission of Return 5. Procedure of late submission of Return 6. Amendment of Return	By the end of this module, participants will be able to: 1. Understand the concept of a VAT return and its contents. 2. File returns and calculate net tax after all applicable adjustments. 3. Submit returns, including procedures for late submission and amendments.
Class 7 (Chapter 10 & 11) Carry Forward of Negative Net Amount and Refund Determination of Tax **Chapter Overview:** This session explains the procedures for carrying forward a negative net tax amount and claiming a refund. It also covers methods for determining tax liability under the VAT system, providing practical knowledge for effective tax management.	1. Meaning of carry forward and return 2. Procedure for carry forward of negative net amount 3. Illustrative Example/ case study on carry forward 4. Refunds without carry forward of net negative amounts 5. Application and procedure for refund of money 6. Refunds for diplomats 7. Refunds for foreign tourists 8. Refund or adjustment of taxes paid in excess 9. Determination of Tax by the Commissioner or appropriate officers	By the end of this course, participants will be able to: 1. Understand how negative net tax amounts arise and the procedures for carrying them forward. 2. Apply the procedures for claiming refunds of negative net tax and taxes paid by diplomats or foreign tourists. 3. Comprehend how the VAT authorities determine tax in cases of non-payment, evasion, false declaration, or other irregularities.
Class 8 (Chapter 12) VAT Authority	1. Definition of VAT Authority	By the end of this class,

Chapter Overview: This session provides participants with a clear understanding of the powers, functions, and responsibilities of the VAT authority, helping them comprehend the role of regulatory bodies in VAT administration.	2. List of officers exercising the authority of VAT 3. Duties and responsibilities of VAT authority 4. Power of the National Board of Revenue (NBR) 5. Delegation of powers 6. Assistance to the VAT authority 7. Powers of VAT officers to enter & search 8. Seizure & disposal of goods 9. Penalties for non-compliance and irregularities 10. Monetary limits of VAT officers for adjudication 11. Procedure for imposition of penalties 12. Power to issue summons	participants will be able to: 1. Gain a clear understanding of the VAT authority, including powers, functions and responsibilities. 2. Identify officers and stakeholders obliged to assist the VAT authority. 3. Understand powers of inspection, seizure, imposition of penalties, and disposal of goods.
Class 9 (At Source VAT Collection Rules, 2021) **VAT at Source** **Chapter Overview:** This session provides participants with a comprehensive understanding of VAT deducted at source (VDS) in accordance with Sections 49–51 of the VAT law and the At Source VAT Collection Rules, 2021 (SRO No. 240-AIN/2021/163-VAT, dated 29.06.2021). It covers the application and compliance requirements of VAT at source.	1. Reasons for VAT Deduction at Source (VDS) 2. Source points or VDS entity 3. Situations where VAT is deductible or not deductible at source 4. Definition of procurement provider and VDS application (with case study) 5. Responsibilities of VDS entities and suppliers 6. Interest, Fines and Penalties related to	By the end of this module, participants will be able to: 1. Understand the definition of VAT Deducted at Source (VDS) and identify source points. 2. Comprehend the VDS system and its application. 3. Recognize responsibilities of suppliers and VDS entities.

	VDS.	
Class 10 (Chapter 13 & 14) Audit & Investigation Recovery of Arrear Tax **Chapter Overview:** This session provides participants with a clear understanding of audits and investigations conducted by VAT officers. It also explains the procedures for recovery of arrear taxes, including VAT, Supplementary Duty (SD), interest, fines, and penalties, and the role of the Departmental Recovery Officer (DRO) in supervising clearance and collection.	1. Audit and investigation of a taxpayer's economic activities 2. Submission of Audited Financial statement to the Commissioner 3. Powers of the VAT officers in conducting audit and inspection 4. Supervised supply, observation and surveillance 5. Special audit procedures 6. Recovery process for arrear tax 7. Powers of VAT officers under the Code of Civil Procedure 8. Change in jurisdiction for recovery of arrear tax 9. Disposal of money or security recovered 10. Government lien on immovable property of defaulting taxpayer and attachment procedures 11. Seizure and sale of goods, and disposal of sale proceeds.	Upon completion of this course, participants will be able to: 1. Understand the system of audit and investigation conducted by VAT officers. 2. Comprehend provisions and procedures for supervised supply. 3. Apply procedures for collecting arrear taxes.
Class 11 (Chapter 15 & 16) Maintenance of Forms, Notices and Records Offence, Trial and Punishment **Chapter Overview:** This session provides participants with a clear understanding of the forms, notices, and records maintained under the VAT system.	1. Keeping of records and accounts 2. Maintenance of records and accounts 3. Service of notices 4. Offences relating to VAT registration, Turnover Tax Certificate or tax	Upon completion of this class, participants will be able to: 1. Identify the documents and records required under the VAT system. 2. Understand

It also covers provisions related to offences, trials, and punishments in cases of misdeclaration, fraud, or forgery, ensuring knowledge of compliance and legal accountability.	invoice, and applicable punishment 5. Offences and punishments for false or misleading statements or descriptions 6. Offences and punishments for obstructions of Tax Authority Functions 7. Investigation, trial and appeal procedures for offences 8. Offence committed by any company, association of persons or property development joint venture 9. Compoundability of offences	procedures for serving notices by the VAT authority. 3. Comprehend offences and corresponding punishments for fraudulent activities. 4. Understand the investigation procedures for VAT-related offences.
Class 12 (Chapter 17 & 18) Appeal & ADR Miscellaneous **Chapter Overview:** This session provides participants with a clear understanding of the appeal process and Alternative Dispute Resolution (ADR) procedures under the VAT system. It also covers various miscellaneous aspects of VAT, offering a comprehensive perspective on VAT administration and compliance	1. Appeal procedure to the Commissioner 2. Appeal procedure to the Appellate Tribunal 3. Appeal to the High Court 4. Alternative Dispute Resolution (ADR) under the VAT system 5. Miscellaneous issues under chapter 18	By the end of this module, participants will be able to: 1. Understand the appeal procedures under the VAT system. 2. Comprehend the formalities of Alternative Dispute Resolution (ADR). 3. Gain insights into various miscellaneous aspects of VAT administration.

PART A- INTRODUCTION

Course No. / Course Code : **PGDTM 201**
Course Title : **VAT Management**
Course Instructor : **Md. Bahauddin**
Chief Financial Officer (CFO)
Japan Bangladesh Friendship Retirement Homes
Chief Executive Officer (CEO) & Founder at HB Associates

PART B: CONTENT OF THE COURSE

Section	Topics / Documents/ Activities
1st Session	
Part 1: Legal Documents (With all Sample)	
Company's Documents	Trade License, Bank Accounts Details, Check Copy, IRC, ERC, BIDA
Owner's Documents	NID, TIN, PSR, Picture, Digital Sign, Form 10B
RJSC Documents	MOA, AOA, Certificate of Incorporation, Schedule X, XII, XV, Form 117
Tax Authority Documents	AIT Return Copy, TIN, Audit Report, PSR (Proof of Submission Return) Copy, Tax Assessment Certificate, Form 23B
VAT Authority Documents	Monthly Return Copy, BIN, Mushok 6.3, 6.1, 6.2, 6.1.2, 6.5, 6.6, 6.7, 6.8, 6.10, 4.3, 9.1, 9.2, 2.1, 2.3
Others	Fire License, Environmental License, Related Ministry Permission, Board of Resolution, AMG, EGM, Meeting Minutes
Part-2: Types of Accounts	
Fundamentals	Definition, Types & Examples of Assets, Liabilities, Income & Expenditure
Accounting Equation	Examples of related transactions showing increase/decrease in Assets, Liabilities, Income & Expenses
Journal (by Category)	Cash basis transaction & non-cash transaction with examples covering Assets, Liabilities, Income & Expenditure
Ledger	Definition & Sample covering Assets, Liabilities, Income & Expenditure
Trial Balance	Definition & Sample covering Assets, Liabilities, Income & Expenditure
Income Statement	Definition & Sample covering Income & Expenditure
Financial Statement	Definition & Sample covering Assets & Liabilities
Other Statements	Cash Flow Statements, Owners Equity, Assets Schedule (Definition & Sample)
Journals	Opening Journal, Closing Journal, Adjusting Journal
Quiz	25 MCQ
Part-3: Payments & Procedures	
Payments	Payments Method
Procedures	Purchase & Sales Procedure
Vouchers	Types of Vouchers
Reports	Daily Cash Statement
2nd Session	

Basic Understanding of VAT	History of VAT- Definition of VAT- VAT Registration: Eligibility – Package VAT, Turn Over, VAT Registration (Definition & Example)- Example product line to perform VAT (applied by source deducted or not)- Producer, Suppliers & Traders (Definition, Example & VAT Rate) **Quiz with 25 MCQ**
3rd Session	
Mushok Application	**Mushok Application**- Required documents to get Mushok 2.3 by filling up Mushok 2.1
4th Session	
Types of Mushok	**(Definition, Uses & Example)**- Live fill-up session: Mushok 6.3, 6.1, 6.2, 6.2.1 **Quiz with 25 MCQ**
5th Session	
Types of Mushok	**(Definition, Uses & Example)**- Live fill-up session: Mushok 6.5, 6.6, 6.7, 6.8, 6.10 **Quiz with 25 MCQ**
6th Session	
Cost Sheet	Live session Mushok 4.3
7th Session	
VAT Deducted at Source (VDS)	Authority of VAT Deducted Source- Responsibility of VDS Authority & Suppliers- VAT Deduction Rate- Sample A-Challan to deposit VAT amount- Receiving Treasury Challan by inputting A-Challan code- **Quiz with 25 MCQ**
8th Session	
VAT Calculation	Inclusive Method- Exclusive Method- Normal Method- Customize Method- Financial Treatment- **Quiz with 25 MCQ**
	9th Session
Schedules & Rebate	Details of Schedule (1st, 2nd & 3rd)- Customs Tariff H.S Code- VAT Rebate *(Condition)* **Quiz with 25 MCQ**
	10th Session
Short Notes	Zero Rated Goods/Service- Direct Export- Deemed Export- Exempted Goods/Service- Standard Rated Goods/Service- Goods Based on MRP- Goods/Service Based on Specific VAT- Goods/Service Other than Standard Rate- Retail/Wholesale/Trade Based Supply- VAT Deducted at Source by the Supply Receiver- Payment Not Made Through Banking Channel- Debit Note- VAT Deducted at Source from Supplies Delivered- Advance Tax Paid at Import Stage- Credit Note. **Live Session:**- Mushok 9.1 (Return Submission)- Mushok 9.2 (Turnover Return)- Mushok 9.3 (Delay Return)- Mushok 9.4 (Amendment Return) **Quiz with 25 MCQ**
11th Session	
Part-1	**VAT Rules & Legal Framework:** Rules, Section, SRO, General Order, VAT Audit, Offence, Refund, Penalty & Appeal (Short Notes for VAT Management)
Part-2	**Course Review:** Quiz with 25 MCQ
12th Session: Final Term Exam	

Course Outline - Tax Management, Tax practices, Tax Audit in Bangladesh

PART A- INTRODUCTION

Course No. / Course Code : **PGDTM 202**

Course Title : **Tax Management, Tax practices, Tax Audit in Bangladesh**

Course Instructor : **Md Afzal Hossain**
Former Secretary, Posts & Telecommunications Division
Former Chairman (Secretary), Bangladesh Trade & Tariff Commission
Former First Secretary of Tax Policy, NBR & Additional Commissioner of Taxes

PART B: CONTENT OF THE COURSE

SL	Chapter / Exam	Sessions	Details
1	**Chapter 01: Introductory**	1 Theoretical	Individual tax assessment
2		3 Practical	Service holders and other individual taxpayers' assessments
3	**Chapter 02: Assessment on Business Income**	1 Theoretical	Business assessments
4		1 Practical	Small proprietorship, partnership, and company assessments
5		3 Practical	Large company assessments
6	**Chapter 03: Special Assessments & Tax Audit**	1 Theoretical + Practical	Different types of income assessments, especially self-assessment, minimum tax assessment, and tax audit procedures
7	**Exams**	1 Session (2 hours)	Mid-Term Exam
8		1 Session (2 hours)	Final Exam

Course Outline: PGDTM 203_ Customs act in Bangladesh

SL	Description	Main focus	Comments
1	**Customs Act, 2023** **Overall Idea of Customs Process**	1. 1.Rules of Business & Allocation of business- Ministry of Commerce part 2. Import Export control Act, 1950 3. Customs Act, 1969 4. Customs Procedures for import and export 5. Necessary Certificates, Licenses, Permits **6.** 6. Bank Accounts and Foreign Exchange	
2	**Import into Bangladesh**	1. Hiring Shipping Lines 2. Preparing Export Documents 3. IGM Declaration 4. BE Declaration 5. BE Assessment 6. Examination of goods **7.** Post Audit	Analyzing a Bill of Entry and relate each components with Acts Normal Assessment
3	**Export from Bangladesh**	1. Hiring Shipping Lines 2. Preparing Export Documents 3. IGM Declaration 4. BE declaration 5. BE Assessment 6. Examination of goods **7.** Post Audit	Analyzing a Bill of Export and relate each components with Acts Normal Assessment
4	**Import export restrictions**	1. Import policy order 2021-24 2. Export policy	
5	**Types of duty taxes**	CD, RD, SD, VAT, AT, AIT & Calculations	
6	**Distortion in import**	Customs seizure, arrest and auction and destruction	
7	**Legal process**	Adjudication, appeal and ADR	
8	**Special Types of Import export facility**	Bond, Temporary import, Temporary export, Transit, Transshipment	
9	**Smuggling**	How to deal with	Smuggling case study
10	**Miscellaneous**	Making Act and policies	