



**BANGLADESH GARMENTS ACCESSORIES & PACKAGING
MANUFACTURERS & EXPORTERS ASSOCIATION [BGAPMEA]**

বাংলাদেশ গার্মেন্টস এক্সেসরিজ এন্ড প্যাকেজিং ম্যানুফ্যাকচারার্স এন্ড এক্সপোর্টার্স এসোসিয়েশন (বিজিএপিএমইএ)

No. BGAPMEA/NBR/BTTI Training/2023/106

Date : 05-03-2023

Honorable members of BGAPMEA.

Subject : Invitation to participate in 04 days Training Program on "*Customs, Customs Bond, Income Tax, VAT & SD Act etc. with special emphasis on Customs procedures, Bond formalizes, VAT Accounting, VDS & VAT return*" in related to BGAPMEA's stakeholders" is to be held on **March 18-21, 2023 at BGAPMEA Secretariat, Dhaka.**

Dear Colleague,

Assalamualikum,

I'm delighted to inform you that BGAPMEA in cooperation with Bangladesh Tax Training Institute (BTTI) is organizing a 04 (four) days training program on "*Customs, Customs Bond, Income Tax, VAT & SD Act etc. with special emphasis on Customs procedures, Bond formalizes, VAT Accounting, VDS, VAT return*". This course design is exclusively for the Members & Executives of BGAPMEA. This program is to be held on March 18-21, 2023 at BGAPMEA Secretariat, 273/3, West Manikdi (3rd floor), ECB Chattar-Mirpur DOHS Link Road, Dhaka Cantonment, Dhaka. The high Officials of NBR & Customs Bond would act as the Resource personnel.

This training will be conducted from 4:00 pm to 9:00 pm everyday. However, training module is enclosing herewith for your kind perusal & necessary action.

Fees for BGAPMEA's members is BD Tk. 7,000/- (taka seven thousand)/person). After successful completion of the Training Program, Certificate will be distributed among the participants.

Deadline for sending nomination in your Company letter head pad with the Pay Order in favour of 'BGAPMEA' is on or before 15th March, 2023 Wednesday.

You are cordially invited to participate in the training program or send one of your Executive to participate in the training which are specially tailored to meet their professional needs. Training should be enrolled on first come first serve basis.

Your kind co-operation in this regard would be highly appreciated.

With best regards.

(Mohammad Moazzem Hossain Moti)
President

Enclosure:

Training Module (02 pages).

Copy for information:

01. 1st Vice-President, BGAPMEA, Chattogram with a request to circulate this letter among the members of Chattogram Region. E-mail: bgapmeactregion@gmail.com
02. Chairman, Standing Committee on BIPA, BGAPMEA. E-mail: taif@panbangla.com
03. Director & CEO, Bangladesh Tax Training Institute (BTTI), House # 44 (2nd floor) Road # 8, Block # D, Niketon, Gulshan-1, Dhaka-1212. E-mail: info@taxbd.org

273/3, West Manikdi (3rd FL), ECB Chattar-Mirpur DOHS Link Road, Dhaka Cantonment, Dhaka.

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THE ASIAN PACKAGING FEDERATION



World Packaging Organisation

4-day Training on "Customs, Bond, Income Tax, VAT & SD Act" with special emphasis on Customs procedures, Bond formalizes, VAT Accounting, VDS, VAT return 9.1 and Income Tax

Duration: 04 (four) days

Inaugural & Opening Session: 04:00pm to 04:15pm

Mr. Md. Rezaul Hasan, Former Member (VAT Policy) & Project Director, VOP, NBR and Adviser, BTTI

Mr. M. Fakhurul Alam, Commissioner, Customs Intelligence and Investigation Directorate, Dhaka

Mr. Mohammad Moazzem Hossain Moti, President, BGAPMEA, Dhaka

- Welcome Address & Objective

Day-1, Saturday, 18 March 2023, Academic Session, 04:00pm to 09:00pm

Mr. M. Fakhurul Alam, Commissioner, Customs Intelligence and Investigation Directorate, Dhaka.

- What is customs? Its Mission & role
- Stakeholders & Government agencies
- Customs administration, area, agencies & allied acts
- Government policy of import & export at present
- Tools & regulations of import & export
- Import & export Procedures & feature of Customs
- Major roll of customs & its modernization

Tea Break: 15 minutes in between

- Duty structure, barrier, present rate of duties & duty exemptions
- Banned, restriction & conditional import & export items
- Harmonized system, Classification rules & 1st schedule
- Valuation system in Bangladesh & Base value of duty
- Import & export formalities/clearance process
- ASYCUDA World, BoE Process & duties of Customs officials
- Appraisalment & Assessment
- Import Export Manifest declaration & Most important documentation

Day-2, Sunday, 19 March 2023, Academic Session, 04:00pm to 09:00pm

Kazi Mostafizur Rahman, Commissioner, Customs Risk Management & Project Director, VAT Online Project, NBR

- Briefly discuss on Bonded Warehouse and its formalities in Bangladesh
- What is a warehouse & Bonded warehouse?
- Role of Customs Bond & Its Objective
- Legal sections and rules related to Bonded Warehouse
- Process to issue new Bond license
- Application for new bond license, related document and their verification
- Brief Discussion on General Bond, Passbook, Bond Register, Bonding Period, Utilization Declaration, Utilization Permission
- Role of BGMEA, BKMEA and BGAPMA
- Bonded warehouse, its facilities & Duty Drawback system, entitlement, Bonding capacity, increase entitlement, import under condition, Cutting inspection, Wastage management etc.
- Temporary import & export
- Export incentives (IPO)
- Airport Air cargo import & Airport declaration

Tea Break: 15 minutes in between

- Port charges or demurrage (Cost of business)
- Fixed duty & taxes under Baggage Rules
- Role of clearing and forwarding agent in import and export
- Risk area & its management
- Rights of the Importer/Exporter
- Important section of Customs Act
- VAT deduction at sources procedures - Deposit procedures with area code
- Discussion, Question & Answer

- Categories of Bonded Warehouses & Important Features of Different Bonded W/H
- Documents required for different activities under Bonded W/H business process
- Factory transfer process, process for new machinery inclusion & Approval for ownership transfer
- Bond License in EPZ & BEZA
- Permanent inter-bond transfer of raw materials, Addition/change of lien bank
- Increasing bonding period of raw materials, Approval of Factory extension etc.
- Increasing bonding period of raw materials, Approval of Factory extension etc.,
- Renewal Procedure of Bonded Warehouse & Concern areas of renewal process
- Calculation of Machine Capacity and Yearly Entitlement
- Detailed Audit Procedure for Special Bonded Warehouse
- Cancellation/Suspension of Bond Licenses

Day-3, Monday, 20 March 2023, 1st Academic Session, 04:00pm to 05:00pm (Break 15 minutes)

Dr. Mohammad Aslam, FCA, M.Com (DU), Advocate (High Court), Ph.D (University of Malaysia, Pahang).

VAT Accounting system under VAT online system

- Basics of VAT Accounting
- Types of Invoices and Forms
- Inventory Management (Mushak-6.1 & Mushak-6.2)
- VAT Invoice (Mushak- 6.3)
- Contract Manufacturing Invoice (Mushak- 6.4)
- Transfer of goods Invoice (Mushak- 6.5)
- Withholding Certificate (Mushak- 6.6)
- Credit Notes (Mushak- 6.7).
- Debit Notes (Mushak- 6.8)
- Turnover tax (Mushak- 6.9, 9.2)
- Purchased and Sales (Mushak- 6.10)

Day-3, Monday, 20 March 2023, 2nd Academic Session, 05:00pm to 09:00pm (Break 15 minutes)

Mr. Md. Shawkat Hossain, Commissioner. (Appeal-2). Customs, Excise & VAT, NBR

VDS procedures

- VAT deduction at source under new VAT act
- VDS deposit procedures under new VAT act
- Non-compliance under new VAT act

VAT Return (Mushak-9.1) under new VAT act

- Filling of return
- Late filling and amendments filling of return
- Return preparation on the basis of new VAT act with practical exercise

9. VAT Authority, Their Duties & Responsibilities.

- Supervised Clearance & Procedure
- Irregularities & Non-compliance Under VAT Act - Offences and Penalty Under VAT Act.
- Adjudication & Adjudicating Authority
- Adjudication Procedure and Trial by Magistrate
- Appeal, Time of Appeal & Procedure and Alternative Dispute Resolution (ADR)

Day-4, Tuesday 21 March 2023, Academic Session, 04:00pm to 09:00pm

Dr. Sams Uddin Ahmed, Member (Tax Policy), NBR.

1. Salient Features of Finance Bill 2022-2023 in related to:

- Salary Tax Assessment, Preparation of return with practical demonstration
 - Calculation of Tax taking into consideration of investment tax rebate
 - Deduction and collection of tax at source and its rate
- Review of above topics and any Questions & Answer session and distribution of Certificates & Closing

**The Customs, Customs Bond, Income Tax, VAT & SD act related to the above subject matters-
Questions & Answer session and distribution of Certificates & Closing.**

Dr. S. M. Aminul Karim, MPA (Harvard) Former Member (Grade-1) Tax Policy & Advisor, BTTI