"Diploma Program on Customs, Bond, VAT & Income Tax in Bangladesh"
(with special emphasis on practical jobs oriented in Customs, Bond, VAT and Income Tax sectors)

Organized by Bangladesh Garments Accessories & Packaging Manufacturers & Exporters Association (BGAPMEA) in association with Bangladesh Tax Training Institute (BTTI)

Venue : **BGAPMEA Institute of Packaging & Accessories (BIPA)**
Belkuchi House, 273/3, West Manikdi (3rd floor), ECB Chattar-Mirpur DOHS Link Road, Dhaka Cantonment, Dhaka.
(nearer at Kalshi Steel Bridge)

Duration : **03 Months** (24 February to 08 June, 2024), **Every Saturday from 03:00pm to 5:00 pm & 5:30 pm to 8:00 pm.**

Class Method : Physical with practical case study.

Class materials : Booklet, necessary lecture sheet and PPT slide will be provided to each trainee.

Registration Fee : Tk. 25,000/- (twenty five thousand) per trainee (without VAT & Tax).

Seat : 40 (1st come 1st registration)

Application Process: Just apply with name, designation, company name, e-mail, cell no. though e-mail to bgapmea@gmail.com & deposit money to BGAPMEA Bank Account **("BGAPMEA", SND Account No. 1201000011598, Jamuna Bank Ltd.,** Kalshi Sub Branch, Mirpur, Dhaka, SWIFT code: JAMUBDDH054) or in Cash to **Mr. Md. Abul Bashar**, Deputy Chief Accounts Officer, BGAPMEA, Cell: 01768676037).

Contact Person : **Mr. Md. Abdul Halim (Jahangir)**, Joint Office Secretary, BGAPMEA, Dhaka, Cell: 01817564993.

Course Details

Module-1:

(Customs Bond, Export/Import, Baggage rules, total Procedure and Formalities)

Date & Time: 24 February 2024, Saturday, Time: 03 pm – 05 pm
Mr. Md. Azizur Rahman, Commissioner, Customs Bond Commissionerate, Dhaka (North), Dhaka.

Class-1:Bonded Warehouse System in Bangladesh.

Topics at a glance:

1. Bonded warehouse system its formalities in Bangladesh
2. Bonded warehouse license rules
   a) Domestic Area
   b) EPZ, Economic Zone, High-tech park
   c) Home Consumption
3. Bond License Rule &Industries Eligible to get Bond License.
4. Necessary document for new bond license application:
5. Bonded Warehouse Automation
7. Ownership Changes, General Bond,.Bond Register and Bonding period
9. UD and its implication and Continuous Bond

Date & Time: 24 February 2024, Saturday, Time: 05:30 pm – 8:00 pm

Mr. Md. Azizur Rahman, Commissioner, Customs Bond Commissionerate, Dhaka (North), Dhaka.

Class-2: Bank, Port, Different Agents and their Role in Import-Export.

Topics at a glance:

1. Deemed Export, Import Entitlement for deemed export
3. UP and input-output Co-efficient
4. Deemed and direct export for a factory at a time
5. Supervised bond
6. Lien Bank addition and subtraction back to back LC and Bank Circular
7. Sub contract, Inter-bond Transfer, Factory transfer, addition of machineries under bond
8. Bonding Period, Bond register, Into-bond, Ex-bond
9. Damage Detroiter and Destroyed good management in Bonded warehouse

Date & Time: 02 March 2024, Saturday, Time: 03:00 pm – 5:00 pm

Mr. Md. Azizur Rahman, Commissioner, Customs Bond Commissionerate, Dhaka (North), Dhaka.

Class-3: Role of BGMEA, BKMEA, BGAPMEA, LFMEAB and **Adjudication procedure**

Topics at a glance:

1. Role of BGMEA, BKMEA, BGAPMEA, LFMEAB
2. Re-export and its formalities
3. Customers Pass book
4. Diplomatic Bond and Duty free shop
5. Capital Machinery import under bond, EPZ, Economic Zone etc

Date & Time: 02 March 2024, Saturday, Time: 05:30 pm – 8:00 pm

Mr. Md. Azizur Rahman, Commissioner, Customs Bond Commissionerate, Dhaka (North), Dhaka.

Class-4: Adjudication procedure, Duty Drawback and Audit

Topics at a glance:

1. Legal section for bond management
2. Customs formalities in EPZ
3. **Duty Drawback, Refund, Arrear Recovery (Demand)**
4. Customs and Bond compliance, Documentation, audit preparation & Practical demonstration of most necessary

Date & Time: 09 March 2024, Saturday, Time: 03:00 pm – 5:00 pm

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

BGAPMEA Reg No C.T.O.290(02)

Class-5: Functions, Act & Objectives of Customs, Import- Export Policy

Topics at a glance:

1. Organizational Structure of Customs.
2. Mission, Vision and Functions of Customs & NBR.
3. Important Definitions & Sections of Customs Act.
4. License and Permits Required for Import and Export.
5. Import & Export Policy, IRC, ERC, IP, CP and Incoterms.
6. Import & Export Banned and Conditional Items.

Date & Time: 09 March 2024, Saturday, Time: 05:30 pm – 8:00 pm

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

Class-6: General Rules for the Interpretation of the Harmonized System (GIR)

Topics at a glance:

1. Rules for Classification of Goods & Procedure.
2. Title of Section and Chapters and it's use.
3. Section and Chapters Notes and it's use.
4. Heading and Sub-heading Notesand it's use.
5. Rule of Using Dot (.) and Dash(-).
6. Importance and Necessity of H.S.Classification.

Date & Time: 16 March 2024, Saturday, Time: 03:00pm – 5:00pm

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

Class-7: Valuation of Goods, Valuation Agreements and Rules.

Topics at a glance:

1. Article VII of GATT.
2. WTO Valuation Agreement and Methods of Valuation.
3. Valuation Rules of NBR.
4. Tariff Value and Minimum Value of Imported Goods.
5. Ad-Valorem and Specific Tariff.
6. Impact of Value for Calculation of Duties-Taxes.

Date & Time: 16 March 2024, Saturday, Time: 05:30 pm – 8:00 pm

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

Class-8: Customs Assessment & Clearance Procedure for Import-Export.

Topics at a glance:

1. Import-Export General Manifest (IGM)/(EGM)
2. Bill of Entry/Bill of Export and its Journey.
3. Customs Assessment & Clearance Procedure
4. Provisional, Final & Amendment of Assessment.
5. Different Duty Rates on Imported or Export Goods.

Date & Time: 23 March 2024, Saturday, Time: 02:15 pm –03:45 pm

Class-9: Above subject matter on Customs and Bond; Evaluation test

Module-2:

(Income Tax Act, 2023, Income Tax Foundation, Scope, Calculation, and its complete Management)

Date & Time: 23 March 2024, Saturday, Time: 4:00 pm – 5:30 pm
Dr. Shamsul Arefin, Commissioner of Taxes, Taxes Zone- 2, Chittagong

Class-10: Sources and structure of Bangladesh income tax law & Tax administration and Taxes Appellate Tribunal. Power of income tax authority

Date & Time: 23 March 2024, Saturday, Time: 6:00 pm – 8:00 pm
Dr. Shamsul Arefin, Commissioner of Taxes, Taxes Zone- 2, Chittagong

Class-11: Computation of Individual income tax consider all heads of income

Date & Time: 30 March 2024, Saturday, Time: 3:00 pm – 5:00 pm
Dr. Shamsul Arefin, Commissioner of Taxes, Taxes Zone- 2, Chittagong

Class-12: Withholding tax, Withholding tax return, compute advance income tax, Carry forward of loss and Determining tax liability comparing gross receipts & minimum tax

Date & Time: 30 March 2024, Saturday, Time: 5:30 pm – 8:00 pm
Dr. Shamsul Arefin, Commissioner of Taxes, Taxes Zone- 2, Chittagong

Class-13: Understanding treatment of reduce tax rate; Understanding treatment of section 56 & Understanding treatment of limits section 55

Date & Time: 06 April 2024, Saturday, Time: 3:00 pm – 5:00 pm
Mr. Imrul Kayas, FCA, Principal, Imrul Kayas & Co., Dhaka.

Class-14: Computation of Corporate income tax

Date & Time: 06 April 2024, Saturday, Time: 5:30 pm – 8:00 pm
Mr. Imrul Kayas, FCA, Principal, Imrul Kayas & Co., Dhaka

Class-15: Return, Audit & Assessment process

Date & Time: 27 April 2024, Saturday, Time: 2:30 pm – 4:00 pm
Mr. Imrul Kayas, FCA, Principal, Imrul Kayas & Co., Dhaka.

Class-16: Appeal & Electronic Process,: Offence & Penalty, Refund,10: TP, DTAA, Tax Holiday, GAAR

Date & Time: 27 April 2024, Saturday, Time: 4:14 pm – 6:00 pm
Mr. Imrul Kayas, FCA, Principal, Imrul Kayas & Co., Dhaka.

Class-17: Depreciation, Amortization, brief about schedules, SROs etc.`

Date & Time: 27 April 2024, Saturday, Time: 6:30 pm – 8:00 pm
Mr. Imrul Kayas, FCA, Principal, Imrul Kayas & Co., Dhaka.

Class-18: Above subject matter on Income Tax Act, Evaluation test

Module-3:

(Value Added Tax (VAT) System in Bangladesh: An Overview)

Date & Time: 04 May 2024, Saturday, Time: 3:00 pm – 5:00 pm

Class-19: Value Added Tax (VAT) System in Bangladesh: An Overview
Topics at a glance:

1. Brief History of Value Added Tax System.
2. Value Addition & Value Added Tax (VAT).
3. VAT & Supplementary Duty (SD) Act-2012 & Rule-2016.
4. Schedules of VAT & SD ACT- 2012.
5. VAT, SD, Turnover Tax (TT) & Advance Tax (AT) Rates.
6. Important Definitions Under VAT & SD Act.
7. Statutory Regulatory Order (SRO)/General Order/Special Order.
8. Excise Duty and Surcharge, Rate, Imposition & Calculation.

Date & Time: 04 May 2024, Saturday, Time: 5:30 pm – 8:00 pm

Class-20: VAT Registration: Eligibility, Procedure and Practical Aspect
Topics at a glance:

1. VAT Registration & Turnover Tax Enlistment (Mushak-2.1).
2. Enlistment Threshold & Registration Threshold.
3. Mandatory, Voluntary & Force Registration.
4. Central VAT Registration, It's Process & Terms Conditions.
5. Unit Registration & Registration Process.
6. Amendment, De-registration & Cancellation of Registration.
7. Special Provision for Registration & Use of VAT Registration.
8. Registration Related SRO, Order, and Explanation.

Date & Time: 11 May 2024, Saturday, Time: 3:00 pm – 5:00 pm

Class-21: Imposition and Calculation of VAT, Zero Rate & VAT Exemption
Topics at a glance:

1. Legal Provisions for Imposition of VAT, SD, AT & TT.
2. Economic Activity, Supply and Time of Supply.
3. Value of Taxable Import, Supply and Trade
4. Adjustment and Net Tax Calculation.
5. VAT on Imported Services (Reverse Charged to Recipient).
6. Zero Rate, Export, Deemed Export and Considered as Export.
7. VAT Liability, Time of Payment & Procedure.
8. Supplementary Duty (SD) Special Scheme.

Date & Time: 11 May 2024, Saturday, Time: 5:30 pm – 8:00 pm

Class-22: VAT Books of Accounts & Input-Output Co-efficient
Topics at a glance:

1. Accounting and Business Accounting.
2. VAT Accounting and It's Importance.
3. VAT Accounting Related Act-Rule, Records & Documents.
4. Importance of Record-Keeping in VAT System.
5. Credit Note & Debit Note (Musak 6.7 & 6.8).
6. Accounting Related Register (Musak 6.1, 6.2, 6.2.1, 6.6, 6.10).
7. Accounting Related Invoice (Musak 6.3, 6.4, 6.5, 6.6, 6.9).
8. Input-Output Co-Efficient (Musak 4.3)& it's Importance.

Date & Time: 18 May 2024, Saturday, Time: 3:00 pm – 5:00 pm

Class-23: VAT Rebate, AT Adjustment and Refund Procedure.
Topics at a glance:

1. Input and Input-Tax.
2. Input Tax Credit and it's Mechanism.
3. Legal Provisions for Input Tax Credit.
4. Terms and Conditions for Input Tax Credit.
5. Partial Input Tax Credit & Calculation Method.
6. No Cascading Effect When Rebate Allowed.
7. Documents Required for VAT Rebate.
8. Difference Between Rebate, Refund & Drawback.

Date & Time: 18 May 2024, Saturday, Time: 5:30 pm – 8:00 pm

Class-24: VAT Deduction at Source (VDS) and it's Procedure.
Topics at a glance:

1. VAT Deduction at Source (VDS) and It's Importance
2. Legal Provision and Related Rules for VDS.
3. Product & Services Under VAT Deduction.
4. Deducting Authority, Supplier & Their Responsibility
5. Procurement Provider Under VDS.
6. Time of Deduction & Payment Procedure.
7. Adjustment by Deducting Authority & Supplier.
8. Penal Provision for Non-compliance of VDS.

Date & Time: 25 May 2024, Saturday, Time: 3:00 pm – 5:00 pm

Class-25: VAT Audit, VAT Agent, VAT Consultant.
Topics at a glance:

1. Audit and VAT Audit.
2. Importance of VAT Audit Manual for Effective Audit
3. Risk Criteria and Other Issues Considered for VAT Audit.
4. Audit Techniques and Documents Required for Effective Audit.
5. Type of Documents & Keeping Methods for Smooth VAT Audit.
6. VAT Agent, Procedure of Appointing VAT Agent.

7. VAT Consultant, Procedure for Accreditation.
8. Role & Function of a VAT Consultant and VAT Agent.

Date & Time: 25 May 2024, Saturday, Time: 5:30 pm – 8:00 pm

Class-26: VAT Authority, Irregularities/Non-Compliance, Adjudication & Appeal.
Topics at a glance:

1. VAT Authority, Their Duty and Responsibility.
2. Irregularities & Non-Compliance Under VAT Act.
3. Penalty for Irregularities & Non-Compliance Under VAT Act.
4. Adjudication & Adjudicating Authority.
5. Adjudication Order and Procedure.
6. Appeal, Time and Procedure of Appeal.
7. Appellate Authority and Their Responsibility.
8. Appeal Disposal Procedure.

Date & Time: 01 June 2024, Saturday, Time: 3:00 pm – 5:00 pm

Class-27: Offence and Penalty, Trial, ADR and Arrear Collection.
Topics at a glance:

1. Offences Under VAT Act and Rule.
2. Penalty for Offences Under VAT Act and Rule.
3. Case filing, Investigation and Charge sheet Submission.
4. Trial By Judicial Magistrate for Offences.
5. Alternative Dispute Resolution (ADR).
6. Procedure of Alternative Dispute Resolution.
7. Determination of Arrear under VAT Act and Rule.
8. Arrear Collection Procedure (VAT Demand).

Date & Time: 01 June 2024, Saturday, Time: 5:30 pm – 8:00 pm

Class-28: VAT-TT Return (9.1, 9.2, 9.3, 9.4) Preparation and Submission.
Topics at a glance:

1. Return. VAT & Turnover Tax Return.
2. Fill-up and Submission of VAT-TT Return (Musak 9.1/9.2)
3. Late Submission and Amendment of Return (Musak 9.3/9.4)
4. Supply, Purchase and Their Entry in Return.
5. Adjustment (Increasing and Decreasing) in Return.
6. Different Sub Forms and Their Utilization.
7. Negative Balance and It's Carry Forward.
8. Case Study (VAT/TT Return Preparation)

Date & Time: 08 June 2024, Saturday, Time: 3:00 pm – 4:30 pm

Class-29: Above subject matter on VAT & SD act, Evaluation test

Date & Time: 08 June 2024, Saturday, Time: 5:00 pm – 8:00 pm

Class-30: Above subject matter on VAT & SD act, Evaluation test.