

Trade Name:

Practical VAT Management

Presently, about 86% of the total income of government is generated by the National Board of Revenue (NBR) administering three legal instruments, namely: the Customs Act, 1969; the Income Tax Ordinance, 1984 and the Value Added Tax and Supplementary Duty Act, 2012. If we convert the 86% into 100%, then about 38% of it is collected by VAT Act, about 34% by Income Tax Ordinance and about 28% by Customs Act. Due to the impact of globalization and trade liberalization, revenue collection at our import stage is gradually on the decrease. It is anticipated that in the coming 5-10 years, it may be decreased to about 15-20%. Income tax is collected at year-end if there is any profit but VAT is collected on the sale of goods and services. Therefore, VAT offers ample opportunity to realize more revenue. But in our country, a skilled professional community has not yet been developed between VAT payers and VAT collectors rendering the VAT machine not working effectively and calling for imparting proper VAT knowledge to the VAT officials, consultants, lawyers, managers and executives. The VAT and SD Act, 2012 (new VAT law) has come into force on 1 July, 2019. It is most urgent to impart knowledge about the new VAT law to all concerned.

Objectives:

- To impart VAT knowledge to the VAT officials, consultants, VAT agents, lawyers, managers and executives;
- To develop skills of the VAT officials, consultants, VAT agents, lawyers, managers and executives for successful administration of the VAT law;
- To create a VAT environment free from evasion and financial irregularities;
- To develop a VAT system friendly to business, revenue, investment, industrialization and economic growth;
- To develop VAT-skilled professionals to be employed in the VAT system of other countries.

Beneficiaries:

- Executives and managers working in corporate houses in VAT, accounts, bills payable, audit, post-audit, supply chain, procurement etc.;
- Senior managers of businesses and industries;

- Executives, managers and lawyers of law firms, Chartered Accountant (CA) firms and consulting firms;
- VAT officials of the government;
- Fresh graduates and job seekers;
- Those who wish to change their career;
- Those who want to go abroad and work in VAT area.

Expected outcome of the course:

- The working people shall get more skills to work efficiently in the area of VAT management of Bangladesh;
- The fresh graduates shall hopefully find jobs in the area of VAT management of Bangladesh;
- The VAT-skilled persons shall find jobs abroad in VAT management.

Eligibility:

- Minimum bachelor degree.

Collaboration:

The course shall be offered in joint collaboration with proposed International VAT Training Institute (IVTI) and Bangladesh VAT Professionals Forum (VAT Forum).

Course duration:

A total of 72 (seventy two) sessions, each session spanning 5 (five) hours.

Total: 360 hours

12 sessions in English, total 60 hours

60 sessions in VAT, total 300 hours

Grand Total: 360 hours

Course Contents:

Session	Chapters/Parts	Topics Covered	
Session-1	Bangladesh Economy	Economic governance; Monetary and fiscal policy and administration and the place and importance of revenue and VAT collection in Bangladesh.	5 hours
Session-2	The VAT System	Theory of taxation; What is VAT? The Pre-VAT taxation system; Emergence of VAT in Europe; Expansion of VAT in other countries; The basic features of VAT system; Advantages of VAT system; Disadvantages of VAT system; Different types of VAT; Questions and Answers.	5 hours
Session-3	VAT in Bangladesh	Introduction of VAT in Bangladesh; VAT coverage, rate, exemptions, place of payment; VAT-able goods and services; Exempted goods and services; Input tax credit, self-clearance system; VAT accounting, audit; Distortions of VAT in Bangladesh; Organizational Structure of VAT Management in Bangladesh; National Board of Revenue (NBR), Commissionerates, Divisions, Circle Offices; Offices of Director Generals (DGs); Their job distributions; Questions and Answers.	5 hours
Session-4	VAT in Bangladesh: Stake-holders	Federation of Bangladesh Chambers of Commerce and Industries (FBCCI); Other chamber and association bodies; Bangladesh VAT Professionals Forum; Bangladesh VAT Consultants Association; International VAT Training Institute (IVTI) (proposed) VAT Agents; Bangladesh VAT Bar Questions and Answers.	5 hours
Session-5	VAT in Bangladesh: New VAT law	Background; Enactment; Difference between 1991 VAT law and 2012 VAT law; Implementation of the New VAT law; Questions and Answers.	5 hours
Session-6	VAT Automation	VAT Management Information System (VMIS); Modernization and Automation Project (MAP); VAT Online Project (VOP); Integrated VAT Management System (IVAS); Medium Term Revenue Strategy (MTRS)	1 hour

		(proposed).	
		Demonstration	4 hours
The Value Added Tax and Supplementary Duty Act, 2012 The Value Added Tax and Supplementary Duty Rules, 2016			
Session-7	Chapter One: Introductory	Section 1 Section 2 upto Clause (6); Questions and answers;	2 hours
		Exercise, case studies; Home Task-1.	3 hours
Session-8	-DO-	Section 2 from clause (6) to (18); Questions and answers;	2 hours
		Exercise, case studies; Home Task-2.	3 hours
Session-9	-DO-	Section 2 from clause (19) to (34); Questions and answers;	2 hours
		Exercise, case studies; Home Task-3.	3 hours
Session-10	-DO-	Section 2 from clause (35) to (57); Questions and answers;	2 hours
		Exercise, case studies; Home Task-4.	3 hours
Session-11	-DO-	Section 2 from clause (58) to (70); Questions and answers;	2 hours
		Exercise, case studies; Home Task-5.	3 hours
Session-12	-DO-	Section 2 from clause (71) to (96); Questions and answers;	2 hours
		Exercise, case studies; Home Task-6, 7.	3 hours
Session-13	-DO-	Section 2 from clause (97) to (103); Rule 1, 2; Questions and answers;	2 hours
		Exercise, case studies; Home Task-8, 9.	3 hours
Session-14	Chapter Two: VAT Registration and Enlistment	Section 4 to 7 Rule 3 to 4 Questions and answers;	2 hours
		Exercises and case studies; Home Task-10. Online VAT Registration, Mushak-2.1 form fill-up.	3 hours
Session-15	-DO-	Section 8 to 11 Rule 5 to 10 Questions and answers;	2 hours
		Exercises and case studies; Home Task-11; Online VAT Registration, Mushak-2.1 form fill-up.	3 hours
Session-16	-DO-	Section 12 to 14 Rule 11 to 15	2 hours

		Questions and answers;	
		Exercises and case studies; Mushak-2.2, 2.3, 2.4 and 2.5 form fill-up.	3 hours
Session-17	Chapter Three: Imposition of VAT	Section 15 to 20; Questions and answer;	2 hours
		Exercises and case studies; Home Task-12; Mushak-3.1 form fill-up.	3 hours
Session-18	-DO-	Section 21 to 26; Rule 16 to 18Ka; Questions and answer;	2 hours
		Exercises and case studies; Mushak-3.2, 3.3 form fill-up; Home Task-13.	3 hours
Session-19	Chapter Four: Method of Collection	Section 27 to 31; Rule 19; Questions and answer;	2 hours
		Exercises and case studies; Home Task-14. Mushak-4.1, 4.2 form fill-up.	3 hours
Session-20	-DO-	Section 32 to 34; Rule 20-24; Questions and answers;	2 hours
		Exercises and case studies; Mushak-4.3 form fill-up; Home Task-15, 16.	3 hours
Session-21	Chapter Five: Assessment of Net Tax by Taxpayer and Payment thereof	Section 45 to 47; Rule 25 to 26; Questions and answers;	3 hours
		Exercises and case studies; Home Task-17.	2 hours
Session-22	-DO-	Section 48 to 50; Rule 27 to 39; Questions and answers;	3 hours
		Exercises and case studies; Home Task-18.	2 hours
Session-23	Chapter Six: Invoice and Documents	Section 51 to 54; Rule 40 to 44; Questions and answers;	2 hours
		Exercises and case studies; Mushak-6.1, 6.2, 6.3, 6.4, 6.5, 6.6, 6.7, 6.8 fill-up.	3 hours
Session-24	Chapter Seven: Imposition and Collection of Supplementary Duty	Section 55 to 62; Rule 45; Questions and answers;	2 hours
		Exercises and case studies; Home Task-19; Mushak-7.1 form fill-up.	3 hours
Session-25	Chapter Eight: Imposition and Collection of Turnover Tax	Section 63; Rule 46; Questions and answers;	2 hours

		General Order-17/Mushak/2019, dated 17 July, 2019; Exercises and case studies.	3 hours
Session-26	Chapter Nine: Submission of Return and Amendment thereof	Section 64 to 67; Rule 47 to 51; Questions and answers;	2 hours
		Exercises and case studies; Mushak-9.1, 9.2 return fill-up and online submission Mushak-9.3, 9.4 fill-up; Home Task-20.	3 hours
Session-27	Chapter Ten: Carry Forward and Refund of Negative Net Amount	Section 68 to 72; Rule 52 to 57; Questions and answers;	2 hours
		Exercises and case studies; Mushak-10.1 Mushak-10.2 Mushak-10.3 Mushak-18.6 fill-up.	3 hours
Session-28	Chapter Eleven: Determination of Tax by the Commissioner	Section 73 to 77; Rule 57Ka to 58; Questions and answers;	2 hours
		Exercises and case studies; Mushak-11.1, 11.2 fill-up; Home Task-20.	3 hours
Session-29	Chapter Twelve: Value Added Tax Authority	Section 78 to 84; Rule 59 to 64; Questions and answers;	2 hours
		Exercises and case studies; Mushak-12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 12.7 form fill-up;	3 hours
Session-30	-DO-	Section 85 to 89Ka; Rule 65; Questions and answers;	2 hours
		Exercises and case studies; Mushak-12.8, 12.9, 12.10, 12.11, 12.12, 12.13 form fill-up; Home Task-21.	3 hours
Session-31	Chapter Thirteen: Audit and Investigation	Section 90 to 94; Rule 66 to 67; Questions and answers;	2 hours
		Exercises and case studies; How to prepare for VAT audit (VAT officials); How to prepare to face VAT audit (VAT managers); Mushak-13.1, 13.2, 13.3 form fill-up.	3 hours
Session-32	Chapter Fourteen: Realization of Arrear Tax	Section 95 to 101; Rule 68 to 73; Questions and answers;	2 hours
		Exercises and case studies; Mushak-14.1, 14.2, 14.3, 14.4, 14.5, 14.6, 14.7 form fill-up. Home Task-22.	3 hours

Session-33	-DO-	Section 102 to 106; Rule 74 to 94; Questions and answers;	2 hours
		Exercises and case studies; Mushak-14.8, 14.9, 14.10, 14.11, 14.12, 14.13, 14.14 form fill-up. Home Task-23.	3 hours
Session-34	Chapter Fifteen: Preservation of Form, Notice and Records	Section 107 to 110; Rule 95; Questions and answers;	2 hours
		Use of VAT software; Use of EFD, SDC, POS; Exercises and case studies.	3 hours
Session-35	Chapter Sixteen: Offence, Trial and Punishment	Section 111 to 120; Rule 96 to 97; Questions and answers;	2 hours
		Exercises and case studies; Mushak-16.1, 16.2, form fill-up. Home Task-24.	3 hours
Session-36	Chapter Seventeen: Appeal and Revision	Section 121 to 124; Rule 98; Questions and answers;	2 hours
		Exercises and case studies; Preparation of grounds for appeal; Mushak-17.1 form fill-up.	3 hours
Session-37	-DO-	Section 125; Rule 99 to 108; Questions and answers;	2 hours
		Exercises and case studies; Mushak-17.2, 17.3 form fill-up. Home Task-25.	3 hours
Session-38	Chapter Eighteen: Miscellaneous	Section 126; First Schedule of the Act; All exemption SROs; Questions and answers;	2 hours
		Exercises and case studies; Mushak-18.1, 18.1Ka form fill-up.	3 hours
Session-39	-DO-	Section 126Ka to 130; Rule 109 to 117; Questions and answers;	2 hours
		Exercises and case studies; Mushak-18.3, 18.4 form fill-up; Home Task-26.	3 hours
Session-40	-DO-	Section 131 to 139; Rule 118 to 119; All General Orders; All Special Orders; All explanations; Questions and answer;	2 hours
		Exercises and case studies; Mushak-18.5, 18.6, 18.7 form fill-up; Home Task-26.	3 hours

Session-41	VAT Deduction at Source (VDS)	What is VDS? Withholding entities; Procedure of VAT deduction; Compliance of the supplier; Compliance of the withholding entity; Actions for non-compliance; Procurement Provider; List of goods and services for VDS; Questions and answer.	2 hours
		Exercises and case studies; Mushak-6.6 form fill-up; VDS calculation from VAT-inclusive and VAT-exclusive prices;	3 hours
Session-42	VAT on Traders	Who are traders? Documentation for traders; Methods of trade VAT; Trader as supplier; Questions and answers;	2 hours
		Exercises and case studies; Mushak-4.3, 6.2.1 form fill-up; Home Task-27.	3 hours
Session-43	Excise Duty	First Schedule of the Excises and Salt Act, 1944; All SROs under the Excise Act; Questions and answer; Exercises.	5 hours
Session-44	Surcharge	Health Development Surcharge; Environment Preservation Surcharge; Information and Communications Technology Development Surcharge; All SROs relating to surcharge; Questions and answer; Home Task-28.	5 hours
Session-45	SRO's	All SROs and other orders; Definition of services; Questions and answers;	2 hours
		Exercises and case studies; Calculation of VAT on different services.	3 hours
Session-46	Value Added Tax in the United Kingdom	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers.	3 hours
		Exercises and case studies.	2 hours
Session-47	-DO-	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers;	3 hours
		Exercises and case studies.	2 hours
Session-48	Goods and Services Tax (GST) in Canada	Laws, rules and all other legal instruments; Enforcement authority;	3 hours

		Role of VAT Advisers; Questions and Answers.	
		Exercises and case studies.	2 hours
Session-49	-DO-	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-50	VAT/GST in African Countries	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-51	-DO-	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-52	Value Added Tax in the United Arab Emirates (UAE) and other Middle-Eastern Countries	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-53	-DO-	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-54	Goods and Services Tax (GST) in Australia	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-55	-DO-	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-56	Goods and Services Tax (GST) in New Zealand	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours

Session-57	-DO-	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-58	Goods and Services Tax (GST) in India	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-59	VAT in Other South Asian Countries	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Session-60	-DO-	Laws, rules and all other legal instruments; Enforcement authority; Role of VAT Advisers; Questions and Answers;	3 hours
		Exercises and case studies.	2 hours
Total :			300 hours

ENGLISH 60 hours

Generic Competency (Soft Skill and Communicative English):

Soft Skill – 30 hours:

Sl No.	Topics	Hours
1. Work in a team Environment :		
1.1	a) Define team role and scope	1
1.2	b) Identify individual role and responsibility	1
1.3	c) Participate in team discussions.	1
1.4	d) Work as a team member	1
1.5	e) Develop effective workplace relationship	1
1.6	f) Contribute to work group activities	1
2. Demonstrate work values, practice career professionalism and integrity in the workplace		
2.1	a) Define the purpose of Job, Job description, Job specification and personal specification	1
2.2	b) Define work values, ethics and professionalism	1
2.3	c) Show respect to works and labour, practice ethics and professionalism in workplace	1
2.4	d) Maintain integrity in personal life and in the workplace.	1

3. Maintain housekeeping and health and safety procedure in the workplace		
3.1	a) Use Personal Protective Equipment (PPE) and First Aid Box in the workplace as per requirement	1
3.2	b) Maintain cleanliness in the workplace	1
3.3	c) Arrange and sort materials, tools and equipment in the workplace	1
3.4	d) Follow standardized work process and procedures.	1
4. Maintain Personal Manner in workplace		
4.1	a) Show good manner with colleagues and customers/clients	2
4.2	b) Respect seniors and show empathy to others	2
4.3	c) Cooperate and help colleagues and other customers/clients	2
4.4	d) Maintain sequence in practical works.	2
4.5	e) Perform duties and maintain responsibilities in the work place	2
4.6	f) Perform job according to the specification and standard operating procedure (SOP) of the workplace	2

Communicative English - 30 hours:

- Interpret the meaning of given words (by the teachers) - Vocabulary.
- Speaking on a specific Situation.
- Public speaking.
- Exchanging views with target persons.
- Introducing one self.
- Describing & narrating events, places, objects etc.

Sl No.	Topics- Conversational Situation	hours
01	Speaking English – Getting Information & Finding one's way	1
02	Speaking English – About Tools and Equipment	1
03	Speaking English – About meeting someone & participating in class.	1
04	Speaking English – Daily Activities & Asking About Activities	1
05	Speaking English – Evening Activities and about theoretical contents.	1
06	Speaking English – Meeting at the Train station & Asking Question at the Train station.	1
07	Speaking English – Meeting at the Airport & Getting information at the Airport	1
08	Speaking English – About different type of Measuring Tools and Cutting Tools	1
09	Speaking English – Getting to the Hotel & Asking direction.	1
10	Speaking English – Asking about Buses & Traveling by bus.	1
11	Speaking English - About Practical Class.	1
12	Speaking English – Going by Taxi and Asking the time.	1
13	Speaking English – Arriving early or late and Time and the calendar.	1
14	Speaking English – Living in an Apartment.	1
15	Speaking English – Using the Telephone.	1
16	Speaking English – Getting help in stores and talking about shopping.	1
17	Speaking English – Sending and Receiving Letters.	1
18	Speaking English – Talking about the Weather & Trips and sightseeing.	1
19	Speaking English – Talking about Eating & Dinner Conversation.	1
20	Speaking English – About Machines and Materials.	1
21	Speaking English – Common Health Problem and Quitting & Finding Jobs.	1
22	Speaking English – Office Details and Office Conversation.	1
23	Speaking English – About Practical Job.	1
24	Speaking English – On a specific Situation & Public Speaking.	1
25	Speaking English – About Exchanging View with a Persons & Introducing oneself.	1
26	Speaking English – Describing and Narrating events, place, Objects etc.	1
27	Speaking English – About different type of computer, operating system, system	4

and operating software, add remove software, DBM, Email and internet.

Grand Total 360 hours

Evaluation:

Written Examination

Three weeks internship in any business organization

Submission of one Term Paper

Viva voce.

References:

মূল্য সংযোজন কর ও সম্পূরক শুল্ক আইন, ২০১২

মূল্য সংযোজন কর ও সম্পূরক শুল্ক বিধিমালা, ২০১৬

রউফ, ড. মোঃ আব্দুর (জানুয়ারী ২০২০) সহজ ভাষায় নতুন ভ্যাট আইন (ঢাকা, লিটন পাবলিকেশন্স)।

গণপ্রজাতন্ত্রী বাংলাদেশের সংবিধান

জাতীয় রাজস্ব বোর্ডের বিভিন্ন বছরের বার্ষিক প্রতিবেদন, বাংলাদেশ গভর্নমেন্ট প্রিন্টিং প্রেস।

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