

***Be Skilled & Conquer the Corporate World***



**Basic Institute of Taxation & Practical Accountants (BITPA)**

**Practical Course on**

**VAT ACT & TAX LAW**

**PRACTICE @ FINANCE ACT 2023-24**



**MR. Mohammad Eradat Ullah, FCA**

Principal  
S.Ahmed & Co. (Chartered Accountants)  
Advisor  
Basic Institute of Taxation & Practical Accountants (BITPA).  
Online Course Instructor  
Income Tax Management Law & Practice (Personal & Company)



**বাজস্ব বোর্ড**



**MR. TAPAN CHANDRA DEY**

BCS (CUSTOMS)  
Deputy Commissioner  
Customs Bond Commissionerate  
Chattogram  
Ex-Deputy Director  
Customs, Excise & VAT Training Academy  
Chattogram  
Online Course Instructor  
VAT Act Management Law & Practice

- ✓ 12 Classes in 6 Sessions
- ✓ Friday & Saturday at 8pm -10pm
- ✓ 3 Weeks
- ✓ **Online Zoom Class Start : VAT ACT- 14 July'23**  
**Tax Law -04 August'23**
- ✓ **Online Free Orientation: VAT ACT**  
**07 July'23 Friday 9pm**
- ✓ **Online Free Orientation: Tax Law**  
**30 July'23 Sunday 9pm**

**Contact Us**



**01711-942083**



**www.bitpabd.org**



## Welcome Message of Hon'ble Advisor

Be skilled and conquer the corporate world. Becoming skilled is an important step towards succeeding in the corporate world. Here are some tips to help you acquire the necessary skills and thrive in your career:

**Continuously learn and improve:** The corporate world is constantly evolving, and staying up-to-date with the latest industrial trends and skills is critical. Enrich in yourself by taking courses, attending workshops, and reading books on relevant topics.

**Develop your communication skills:** Effective communication is key to success in the corporate world. Learn how to communicate clearly and professionally, both verbally and in writing. Keep Patience listening, and be responsive to query.

**Build your network:** Networking is essential in the corporate world. Attend industry events and conferences, connect with colleagues and peers on social media, and join professional organizations. Building relationships can help you learn from others and create opportunities for career growth.

**Be adaptable:** The corporate world is fast-paced and unpredictable. To thrive, you need to be adaptable and able to handle change. Develop a growth mindset and embrace new challenges as opportunities to learn and grow.

**Take initiative:** Don't wait for opportunities to come to you. Take initiative and seek out new challenges and projects. Show your enthusiasm and willingness to learn, and be proactive in finding ways to add value to your organization.

By focusing on these areas, you can develop the skills and mindset necessary to succeed in the corporate world and achieve your career goals.

Best Regards,

**Mr. A.K.M Badrudduza Advocate**, Supreme Court of Bangladesh.  
Panel Lawyer, Registrar of Joint Stock Companies & Firms, Bangladesh.  
Author, Company Law Theory and Practice.



Dear Participants,

Welcome to the online course on Income Tax Management Law & Practice (Personal & Company) for the academic year 2023-2024! I am delighted to be your online course instructor, and I am excited to guide you through the intricacies of income tax in Bangladesh, based on the latest amendments introduced by the Finance Act of 2023-2024.

This online course has been designed to provide you with a comprehensive understanding of income tax management for both personal and company taxation. We will explore the key concepts, principles, and practical applications of income tax laws, ensuring that you are well-equipped to navigate the dynamic landscape of taxation in Bangladesh.

Throughout this course, we will cover a wide range of topics, including the fundamental principles of income tax, tax planning strategies for individuals and companies, deductions and exemptions, assessment procedures, and compliance requirements. Additionally, we will analyze the recent changes introduced by the Finance Act of 2023-2024, enabling you to stay up to date with the latest developments in the field.

As an online course, we will leverage various digital tools and resources to facilitate your learning experience. You will have access to lecture videos, interactive quizzes, online discussion forums, and downloadable course materials. These resources will help you grasp the concepts effectively and provide flexibility in your learning journey.

Engagement and active participation are key to maximizing the benefits of online learning. I encourage you to actively participate in the discussion forums, ask questions, and share your insights with your fellow students. Collaboration and knowledge-sharing will enhance your understanding and make this learning experience even more valuable.

I will be available throughout the course to provide guidance and support. You can reach out to me via email or the online course platform if you have any questions or need clarification on the course material. Additionally, I will hold regular virtual office hours where we can discuss your progress, address concerns, and provide further guidance to ensure your success in this course.

Remember, learning is a journey, and your commitment and dedication to this course will determine the extent of your growth and understanding. By the end of this online course, you will have a solid foundation in income tax management for both personal and company taxation, enabling you to confidently navigate the complexities of the taxation system.

I am thrilled to embark on this online learning journey with all of you. Let's make the most of this opportunity to explore the dynamic world of income tax management under the Finance Act of 2023-2024.

Best regards,

**Mohammad Eradat Ullah, FCA**

Principal, S. Ahmed & Co. (Chartered Accountants)

Advisor, Basic Institute of Taxation & Practical Accountants (BITPA).

Online Course Instructor, Income Tax Management Law & Practice (Personal & Company)





Dear Participants,

Welcome to the online course on VAT Act Management Law & Practice for the Fiscal year 2023-2024! I am honored to be your online course instructor, and I am thrilled to guide you through the intricacies of Value Added Tax (VAT) in Bangladesh, based on the latest amendments introduced by the Finance Act of 2023-2024.

This online course is designed to provide you with a comprehensive understanding of VAT Act management, covering the principles, concepts, and practical applications of VAT laws in Bangladesh. Our goal is to equip you with the knowledge and skills necessary to navigate the ever-evolving landscape of VAT regulations.

Throughout this course, we will explore a wide range of topics, including the fundamental principles of VAT, registration and compliance requirements, VAT rates and exemptions, input tax credit, invoicing and documentation, and VAT assessment procedures. We will also analyze the recent changes introduced by the Finance Act of 2023-2024, ensuring that you are up to date with the latest developments in the field.

As an online course, we will leverage various digital tools and resources to facilitate your learning experience. You will have access to lecture videos, interactive quizzes, online discussion forums, and downloadable course materials. These resources will enable you to grasp the concepts effectively and provide flexibility in your learning journey.

Active participation is crucial to make the most of this online learning experience. I encourage you to engage in the discussion forums, ask questions, and share your insights with your fellow students. Collaborative learning and knowledge-sharing will enhance your understanding and make this course even more enriching.

I will be available throughout the course to provide guidance and support. You can reach out to me via email or the online course platform if you have any questions or need clarification on the course material. Additionally, I will hold regular virtual office hours where we can discuss your progress, address concerns, and provide further guidance to ensure your success in this course. Remember, your commitment and dedication to this course will determine the extent of your growth and understanding. By the end of this online course, you will have a solid foundation in VAT Act management, empowering you to navigate the complexities of VAT regulations with confidence.

I am excited to embark on this online learning journey with all of you. Let's make the most of this opportunity to explore the dynamic world of VAT Act management with update the Finance Act of 2023-2024.

Best regards,

**TAPAN CHANDRA DEY, BCS (CUSTOMS)**

Deputy Commissioner, Customs Bond Commissionerate, Chattogram.

Ex-Deputy Director

Customs, Excise & VAT Training Academy, Chattogram

Online Course Instructor, VAT Act Management Law & Practice



Dear Learners,

As the Chairman of the Basic Institute of Taxation & Practical Accountants (BITPA), I am honored to address you all and share some words on behalf of the institute.

Firstly, I would like to express my gratitude for your decision to choose BITPA for your education and training needs. We are a community of professionals who are committed to excellence, integrity, and continuous learning, and we are excited to have you as a part of our community. At BITPA, we believe that professional education is a lifelong journey, and we are dedicated to providing you with the tools and knowledge you need to succeed in your chosen career path. Our curriculum is designed to be practical, relevant, and up-to-date with the latest developments in the field of taxation, VAT, Customs, Company/Corporate Law and accounting along with all kinds of legal matter

We also understand that practical learning can be challenging, especially in these unprecedented times. However, we are committed to supporting you every step of the way. Our experienced faculty members are here to guide and mentor you, and our support staff are always available to answer any questions or concerns you may have.

As you progress through your professional education and practical training at BITPA, we encourage you to take advantage of the many resources and opportunities available to you. Attend our workshops and seminars, participate in our professional development programs, and connect with other learners and professionals in the field.

Best Regards

**Md. Jamshed Alam**

M.Com (Acc), MBA (Fin.), MTM (DU), CA(CC), ITP, VAT Consultant(NBR)  
Chairman- BITPA  
CEO- J. Alam & Associates



**Dear Participants,**

Welcome to our practical training program on Taxation, VAT, Customs, Company/ Corporate Law, and Accounts organized by Basic Institute of Taxation & Practical Accountants (BITPA). In today's Professional and business landscape, it is essential to have a strong understanding of these areas to ensure compliance with fiscal laws and regulations to minimize risks, and make perfect decisions.

Our training program is designed to provide you with a thorough understanding of these key areas and equip you with the necessary skills and knowledge to succeed in the corporate world as professional business entrepreneur. Our experienced trainers will guide you through the latest laws, regulations, and best practices, helping you to stay up-to-date and compliant.

Whether you are a lawyer, Practitioner, business owner, accountant, or aspiring professional, this training program will provide you with the tools and resources needed to succeed in your career. With a focus on practical applications and real-world examples, you will gain hands-on experience that will help you make a meaningful impact in your organization.

So, join us on this exciting journey of learning and development and take the first step towards becoming an expert in Taxation, VAT, Customs, Company/ Corporate Law, and Accounts.

**Beast Regards**

**Mohammad Solaiman**

M.Com. (Acc), C.A (C.C), LL.B LL.M, ITP & VAT Agent (NBR)

CEO- BITPA

Advocate- Supreme Court of Bangladesh.

Ex-General Secretary, Chittagong Taxes Bar Association.



Dear Participants,

I am delighted to welcome you all to Basic Institute of Taxation & Practical Accountants (BITPA). Our institute is committed to providing high-quality education and practical training in the arena of Tax, VAT, Company / Corporate law, Customs and Accounting.

Our team of experienced and qualified instructors are dedicated to imparting their knowledge and expertise to help you build a strong foundation in the aforesaid arena. They will guide you through the entire learning process in practically and ensure that you have a thorough understanding of the subjects.

We understand that taxation and accounting can be complex and challenging, but our teaching methodology is designed to make it easy and interesting for you. We use a combination of classroom lectures, practical exercises, case studies, and group discussions to ensure that you not only grasp the concepts but also apply them in real-life situations.

At BITPA, we believe that learning should be a fun and enjoyable experience. That's why we organize various extracurricular activities such as seminars, workshops, and cultural events to provide you with a holistic learning experience.

We also offer placement assistance to our participants, and we are proud to say that many of our alumni are successfully employed in various reputed organizations.

We are committed to your success and are confident that you will find our courses challenging, rewarding, and fulfilling. We look forward to supporting you throughout your learning journey.

Best wishes,

**Mohammad Jashim Uddin,** MBA, ITP

Director & Course Coordinator-BITPA

Ex-Director(Planning & Development)

Cox's Bazar International University.

## Course Contents :

### VAT Act Management Law & Practice

Duration: 6 Sessions (2 hours each)

#### Session 1:

Introduction to VAT and the VAT System in Bangladesh

Overview of VAT laws and regulations

Historical background and evolution of VAT in Bangladesh

VAT authorities and their roles

VAT registration and compliance requirements

VAT rates and exemptions under the Finance Act 2023-2024

#### Session 2:

VAT Calculation and Documentation

Understanding the concept of value-added tax

VAT-able supplies and exempt supplies

VAT calculation methods: invoice-based, payment-based, and hybrid

VAT invoices, credit notes, and other documentation requirements

Practice exercises for VAT calculation using the applicable rates and provisions

#### Session 3:

Input Tax Credit and Refunds

Input tax credit: eligibility and conditions

Documentation and record-keeping for input tax credit

Procedures for claiming input tax credit

VAT refunds: requirements and procedures

Case studies and practical examples for input tax credit and VAT refunds

#### Session 4:

VAT Assessment and Appeals

VAT assessment process: self-assessment and regular assessment

Notice and demand for payment of VAT

Appeals and dispute resolution mechanisms

VAT audits and investigation procedures

Penalties and consequences for non-compliance with VAT laws



#### Session 5:

Recent Amendments and Changes in the Finance Act 2023-2024

Overview of key changes introduced by the Finance Act 2023-2024

Impact on VAT management and compliance

Understanding new provisions, exemptions, and reliefs

Case studies and practical examples illustrating the changes

#### Session 6:

VAT Planning and Strategies

Effective VAT planning techniques for businesses

Optimizing input tax credit and minimizing VAT liability

Managing VAT risks and compliance

Ethical considerations in VAT planning

Case studies and practical examples for VAT planning and strategies

**Note:** The VAT calculations mentioned in the syllabus will be taught using the applicable VAT rates, provisions, and methods as per the Finance Act 2023-2024 in Bangladesh. The examples and practice exercises during the sessions will focus on demonstrating the VAT calculation process based on the latest VAT laws and rates.



## Course Contents :

Income Tax Management Law & Practice  
(Personal & Company)

Duration: 6 Sessions (2 hours each)

### Session 1:

Introduction to Income Tax and Taxation  
System in Bangladesh

Overview of income tax laws and  
regulations

Historical background and evolution of  
income tax in Bangladesh

Taxation authorities and their roles

Taxation structure and rates under the  
Finance Act 2023-2024

Tax planning and compliance principles

### Session 2:

Personal Income Tax Management

Income tax liability for individuals

Classification of income: salary, business  
income, capital gains, etc.

Deductions, exemptions, and rebates for  
individuals

Computation of taxable income and tax  
payable for individuals

Calculation of tax using the applicable tax  
slabs and rates

Examples and practice exercises for tax  
calculation

### Session 3:

Company Income Tax Management

Income tax liability for companies

Classification of income: business income,  
capital gains, dividends, etc.

Deductions, allowances, and incentives for  
companies

Computation of taxable income and tax  
payable for companies

Calculation of tax using the applicable tax  
rates and provisions

Examples and practice exercises for tax  
calculation

**Note:** The tax calculations mentioned in the syllabus will be taught using the applicable tax rates, slabs, and provisions as per the Finance Act 2023-2024 in Bangladesh. The examples and practice exercises during the sessions will focus on demonstrating the tax calculation process based on the latest tax laws and rates.



### Session 4:

Assessment Procedures and Tax Audits

Tax assessment process: self-assessment,  
regular assessment, and provisional  
assessment

Notice and demand for payment of taxes

Appeals and dispute resolution mechanisms

Tax audits and investigation procedures

Penalties and consequences for non-  
compliance

### Session 5:

Recent Amendments and Changes in the  
Finance Act 2023-2024

Overview of key changes introduced by the  
Finance Act 2023-2024

Impact on personal and company income tax  
management

Understanding new provisions, exemptions,  
and reliefs

Case studies and practical examples  
illustrating the changes

### Session 6:

Tax Planning and Strategies

Effective tax planning techniques for  
individuals and companies

Optimizing deductions and exemptions

Utilizing tax incentives and relief measures

Managing tax risks and avoiding tax evasion

Ethical considerations in tax planning

Case studies and practical examples for tax  
planning and strategies

After completing a practical course in VAT Act and Tax Law, you can explore various opportunities in the corporate sector in Bangladesh. Here are some potential career paths and opportunities:

**Tax Consultant/Advisor:** You can work as a tax consultant or advisor for businesses, helping them navigate complex tax laws, ensuring compliance, and providing strategic tax planning advice.

**Tax Manager:** Many companies in Bangladesh have dedicated tax departments or hire tax managers to handle their tax-related matters. As a tax manager, you would be responsible for overseeing tax compliance, managing tax audits, and developing tax strategies to minimize liabilities.

**Financial Analyst:** A strong understanding of VAT Act and tax laws can be valuable in roles such as financial analyst. You can analyze financial data, assess tax implications, and provide insights to support financial decision-making within organizations.

**Audit and Assurance:** Audit firms and accounting firms often require professionals with expertise in VAT Act and tax laws to assist with tax audits, compliance reviews, and assurance services for their clients.

**Tax Officer/Executive:** Companies and organizations across various industries need tax professionals to manage their tax obligations. You can work as a tax officer/executive, responsible for preparing tax returns, ensuring compliance, and liaising with tax authorities on behalf of the company.

**Corporate Financial Planning and Analysis:** In corporate financial planning and analysis roles, your knowledge of tax laws and VAT Act can be valuable in assessing the impact of taxes on financial performance, conducting tax-related forecasting, and providing insights for budgeting and financial planning.

**Legal and Compliance Roles:** Corporations often require legal and compliance professionals with expertise in VAT Act and tax laws. You can work in legal departments, focusing on tax-related legal matters, ensuring compliance with tax regulations, and managing tax-related risks.

**Entrepreneurship and Consultancy:** Armed with knowledge of VAT Act and tax laws, you can start your own tax consultancy firm or provide specialized tax services as an independent consultant, catering to the needs of various businesses and individuals.

It's important to note that the specific opportunities may vary depending on your qualifications, experience, and the industry you choose to work in. Staying updated with the latest developments in VAT Act and tax laws through continuous professional development will also enhance your career prospects in the corporate sector in Bangladesh.

## Basic Objects of BITPA :

Provide training to individual, Firm, Company and Corporate house for better tax and VAT management including secretarial practice also.

# Any individual can enrich him/herself by taking courses.

# Any Firm, Company and Corporate house can refer their officials to acquire practical know how specially to ensure Tax and VAT management by taking courses.

# Interested Firm, Company and Corporate House can contact with BITPA for ensure preventive compliances of Tax and VAT management system including for Company matter also to avoid various hassles and meet these obligations.

## Facilities :

1. On successful completions of the course a certificate will be awarded to the participants.

2. Methodology: Power Point Presentation, Practical Problems & Solution, Questions & Answer session, Handbook of Course Contents with solution.

3. In the course fee included cost of tuition, course materials (soft copies), exams & certificate.

4. Admission would be confirmed to candidates on Payment of course fee.

5. Admission is going on and deadline is before 5 days of Tentative starting date of respective course.

## Course Fee :

### VAT ACT & Practice :

Regular online Fee Tk. 8,000/-

Discount Fee Tk. 5,000/-

### Tax Law & Practice :

Regular online Fee Tk. 8,000/-

Discount Fee Tk. 5,000/-

We are pleased to announce that we are offering a special discount to our valued participants. If you have previously attended one of our courses, you are eligible for a Tk. 1,000/- discount when you enroll in the next course.

Furthermore, for participants who have completed two courses with us, we are extending a Tk. 3,000/- discount when you enroll in your next two courses.

We value your continued commitment to your professional development, and this discount is our way of showing our appreciation for your loyalty.

To avail of the discount, please mention your previous course participation during the registration process, and our team will apply the appropriate discount to the course fee.

Thank you for choosing our courses, and we look forward to supporting your ongoing learning journey.

## Contact Details for Admission & Information :

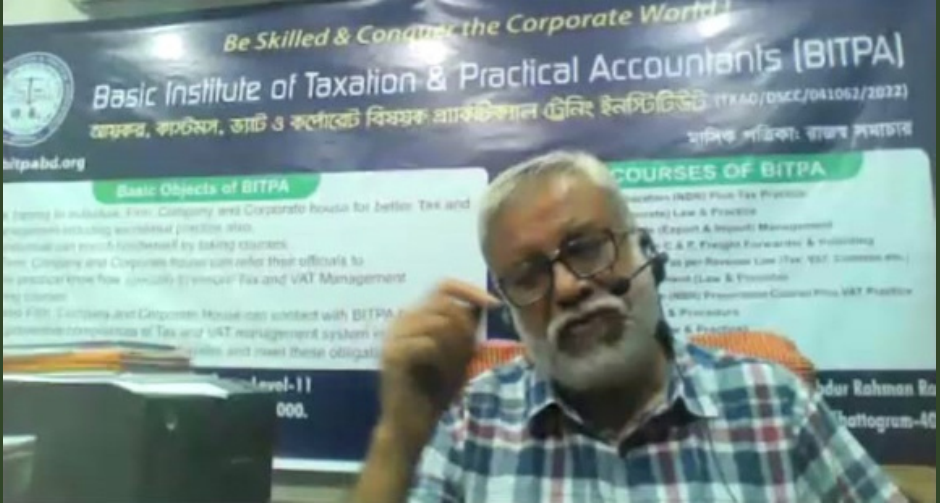
**Mohammad Jashim Uddin, ITP**

**Director & Course Coordinator**

**Mobile : 01711-942083 (WhatsApp)**

## Upcoming Courses :

1. ITP Exam Preparation (NBR) Plus Tax Practice.
2. International Trade (Export & Import) Management
3. Practical Course on C&F, Freight Forwarder & Indenting
4. Accounting Procedure as per Revenue Law (Tax, VAT, Customs etc.)
5. VAT Consultant Exam (NBR) Preparation Course Plus VAT Practice.
6. TDS & VDS Practice & Procedure
7. Customs & Bond Management.
8. Company (Corporate) Law & Practice



Online Zoom Class: Practical course on Company/Corporate Law & Practice Conducted by A.K.M Badrudduza Sir, Advocate-Supreme Court of Bangladesh & Panel Lawyer- RJSC, Author- Company Law Theory & Practice.



**Basic Institute of Taxation & Practical Accountants (BITPA)**

আয়কর, কাস্টমস, ভ্যাট ও কর্পোরেট বিষয়ক প্রাকটিক্যাল ট্রেনিং ইনস্টিটিউট (TRAD/DSCC/041062/2022)

মাসিক প্রকাশনা: রাজস্ব সমাচার

### Dhaka Office :

33, Topkhana Road( Meherba Plaza, Level-11 (Opposite Press Club), Dhaka-1,000  
Mobile : 01711942083,  
01752789679,01714409012  
Email : bitpa.bd@gmail.com  
Website : www.bitpabd.org  
Facebook.com/Tax.BITPA

### Chattogram Office :

Ashfi Rangam Tower (3rd Floor), 46, Abdur Rahman Road (Eastern side of Court Building), Kotwali, Chattogram-4,000  
Mobile : 01834909496  
01856809032, 01815451861





# Basic Institute of Taxation & Practical Accountants (BITPA)

আয়কর, কাস্টমস, ড্যাটি ও কর্পোরেট বিষয়ক প্র্যাকটিক্যাল ট্রেনিং ইনস্টিটিউট (TRAD/DSCC/041062/2022)

মাসিক প্রকাশনা: রাজস্ব সমাচার

## BITPA's Activities (Photo Album)







# Basic Institute of Taxation & Practical Accountants (BITPA)

আয়কর, কাস্টমস, ভ্যাট ও কর্পোরেট বিষয়ক প্র্যাকটিক্যাল ট্রেনিং ইনস্টিটিউট (TRAD/DSCC/041062/2022)

মাসিক প্রকাশনা: রাজস্ব সমাচার

*Best wishes for the success of BITPA*

## **J. Alam & Associates (A Corporate Law Firm)**

### **Head of Chamber:**

**Md. Jamshed Alam**, M. Com(Acc), MBA (Fin.), MTM(DU), CA (CC), ITP.  
Chairman-BITPA & CEO, J.Alam & Associates, Contact: 01714409012

### **Other Associates:**

(i) Md. Mamun Ahmed MTM (DU), ITP, LLB, (ii) Sk. Nur Islam ITP

### **Activities of firm (At a glance):**

- (A) Income tax related all works including Appeal, Tribunal and Tax Reference Application.
- (B) Company Law related all corporate activities with the RJSC (Registrar of Joint Stock Companies & Firms).
- (C) VAT & Customs related works relating to Appeal, Tribunal.
- (D) License related all works (IRC, ERC, Environment, Fire, Membership etc).
- (E) Bank Financing Related all works.
- (F) Land related (Rajuk) all works.

### **Dhaka Office:**

Meherba Plaza, Level-11,  
33, Topkhana Road, Dhaka- 1000.  
Mob: 01714409012, 01815451861

### **Chattogram Office:**

Ashfi Rangam Tower (3rd Floor),  
46, Abdur Rahman Road  
Kotwali, Chattogram.

E-mail: alamjamshedctg@gmail.com, jamshedalamctg@yahoo.com

*Best Wishes for the success of BITPA*

## **Solaiman & Associates (A Corporate Law Firm)**

### **Head of Chamber:**

**Mohammad Solaiman**, M.Com. (Acc), C.A (C.C), LL.B, LL.M  
ITP & VAT Agent (NBR). Advocate, Bangladesh Supreme Court (HCD)  
☎ 01819321126, ☎ 01752789679(WhatsApp).

### **Other Associates:**

(i) Mohammad Abul Kalam ITP, (ii) Md. Didarul alam (Rony) ITP  
(iii) Shormita Paul, LL.B

### **Activities of firm (At a glance):**

- (A) Income tax related all works including Appeal, Tribunal, Tax Reference Application & Writ matters.
- (B) Company Law related all corporate activities with the RJSC (Registrar of Joint Stock Companies And Firms) including Company Matter as per jurisdiction of Hon'ble Company Judge of High Court and related Writ.
- (C) VAT & Customs related works relating to Appeal, Tribunal & High Court.

### **Chattogram Office:**

Ashfi Rangam Tower (3rd Floor),  
46, Abdur Rahman Road  
Kotwali, Chattogram.  
01834909496, 01856809032

### **Dhaka Office:**

Meherba Plaza, Level-11,  
33, Topkhana Road, Dhaka- 1000.  
01752789679, 01819321126.  
solaimanmohammad@yahoo.com