

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

**Module-1: Value Added Tax (VAT) System in Bangladesh: An Overview**

**Date & Time: 31 January 2026, Saturday, Time: 03:00pm – 05:00pm**

**Mr. M. Fakhru Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**1<sup>st</sup> Session: Value Added Tax (VAT) System in Bangladesh: An Overview Topics at a glance:**

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

**Date & Time: 31 January 2026, Saturday, Time: : 05:15pm – 07:00pm**

**Mr. M. Fakhru Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**2<sup>nd</sup> Session: VAT Registration: Eligibility, Procedure and Practical Aspect Topics at a glance:**

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

**Date & Time: 07 February 2026, Saturday, Time: 03:00pm – 05:00pm**

**Mr. M. Fakhru Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**1<sup>st</sup> Session: Imposition & Calculation of VAT, Zero Rate & VAT Exemption Topics at a glance:**

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

**Date & Time: 07 February 2026, Saturday, Time: 05:15pm – 07:00pm**

**Mr. M. Fakhru Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**2<sup>nd</sup> Session: VAT Books of Accounts & Input-Output Co-efficient Topics at a glance:**

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

**Date & Time: 14 February 2026, Saturday, Time: 03:00pm – 05:00pm**

**Mr. M. Fakhrul Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**1<sup>st</sup> Session: VAT Rebate, AT Adjustment and Refund Procedure Topics at a glance:**

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

**Date & Time: 14 February 2026, Saturday, Time: 05:15pm – 07:00pm**

**Mr. M. Fakhrul Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**2<sup>nd</sup> Session: VAT Deduction at Source (VDS) and it's Procedure. Topics at a glance:**

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

**Date & Time: 28 February 2026, Saturday, Time: 02:00pm – 03:30pm**

**Mr. M. Fakhrul Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**1<sup>st</sup> Session: VAT Audit, VAT Agent, VAT Consultant, Topics at a glance:**

- Audit and VAT Audit.
- Importance of VAT Audit Manual for Effective Audit
- Risk Criteria and Other Issues Considered for VAT Audit.
- Audit Techniques and Documents Required for Effective Audit.
- Type of Documents & Keeping Methods for Smooth VAT Audit.
- VAT Agent, Procedure of Appointing VAT Agent.
- VAT Consultant, Procedure for Accreditation.
- Role & Function of a VAT Consultant and VAT Agent.

**Date & Time: 28 February 2026, Saturday, Time: 03:30pm – 05:00pm**

**Mr. M. Fakhrul Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**2<sup>nd</sup> Session: VAT Authority, Irregularities/Non-Compliance, Adjudication & Appeal. Topics at a glance:**

- VAT Authority, Their Duty and Responsibility.
- Irregularities & Non-Compliance Under VAT Act.
- Penalty for Irregularities & Non-Compliance Under VAT Act.
- Adjudication & Adjudicating Authority.
- Adjudication Order and Procedure.
- Appeal, Time and Procedure of Appeal.
- Appellate Authority and Their Responsibility.
- Appeal Disposal Procedure.



**Date & Time: 07 March 2026, Saturday, Time: 02:00pm – 03:30pm**

**Mr. M. Fakhrul Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**1<sup>st</sup> Session: Offence and Penalty, Trial, ADR and Arrear Collection. Topics at a glance:**

- Offences Under VAT Act and Rule.
- Penalty for Offences Under VAT Act and Rule.
- Case filing, Investigation and Charge sheet Submission.
- Trial By Judicial Magistrate for Offences,
- Alternative Dispute Resolution (ADR).
- Procedure of Alternative Dispute Resolution.
- Determination of Arrear under VAT Act and Rule.
- Arrear Collection Procedure (VAT Demand).

**Date & Time: 07 March 2026, Saturday, Time: 03:30pm – 05:00pm**

**Mr. M. Fakhrul Alam, Member (Technical), Customs, Excise & VAT Appellate Tribunal, NBR.**

**2<sup>nd</sup> Session: VAT-TT Return (9.1, 9.2, 9.3, 9.4) Preparation and Submission. Topics at a glance:**

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

**Module-2: Customs, Import- Export Policy: An Overview:-**

**Date & Time: 28 March 2026, Saturday, Time: 03:00pm – 05:00pm**

**Kazi Mostafizur Rahman, Member, (Customs: Export, Bond & IT), (LTR), NBR.**

**1<sup>st</sup> Session: Functions, Act & Objectives of Customs, Import- Export Policy Topics at a glance:**

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

**Date & Time: 28 March 2026, Saturday, Time: 05:15pm – 07:00pm**

**Kazi Mostafizur Rahman, Member, (Customs: Export, Bond & IT), (LTR), NBR.**

**2<sup>nd</sup> Session: General Rules for the Interpretation of the Harmonized System (GIR) Topics at a glance:**

- Rules for Classification of Goods & Procedure.
- Title of Section and Chapters and it's use.
- Section and Chapters Notes and it's use.
- Heading and Sub-heading Note and it's use.
- Rule of Using Dot (.) and Dash(-).
- Importance and Necessity of H.S. Classification.

**Date & Time: 04 April 2026, Saturday, Time: 03:00pm – 05:00pm**

**Kazi Mostafizur Rahman, Member, (Customs: Export, Bond & IT), (LTR), NBR.**

**1<sup>st</sup> Session: Valuation of Goods, Valuation Agreements and Rules. Topics at a glance:**

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

**Date & Time: 04 April 2026, Saturday, Time: 05:15pm – 07:00pm**

**Kazi Mostafizur Rahman, Member, (Customs: Export, Bond & IT), (LTR), NBR.**

**2<sup>nd</sup> Session: Customs Assessment & Clearance Procedure for Import-Export. Topics at a glance:**

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

**Module-3, Course Details on Customs Bond:**

**Date & Time: 11 April 2026, Saturday, Time: 03:00pm – 05:00pm**

**Mr. Mohammad Hasmat Ali, Commissioner, Customs Bond Commissionerate, Dhaka (South)**

**1<sup>st</sup> Session: Bonded Licensing Activities:**

- Overview of Bond Facilities in Bangladesh
- Licensing Rules, Process for issuance of License
- Suspend & Cancellation of License
- Ownership transfer
- Continuous bond
- Practical work procedure & factory visit etc.

**Date & Time: 11 April 2026, Saturday, Time: 05:15pm – 07:00pm**

**Mr. Mohammad Hasmat Ali, Commissioner, Customs Bond Commissionerate, Dhaka (South)**

**2<sup>nd</sup> Session: UP Issuance:**

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

**Date & Time: 18 April 2026, Saturday, Time: 03:00pm – 05:00pm**

**Kazi Mostafizur Rahman, Member, (Customs: Export, Bond & IT), (LTR), NBR.**

**1<sup>st</sup> Session : Diplomatic Bond and duty free shop:**

- Diplomatic Bond, Duty paid Bond, Duty free Bond
- Operation and activities, Issuance of passbook
- Entitlement, Exemption Certificate from Ministry of Foreign Affairs
- Commissionerate Activities
- Related orders & circulars ship stress and its activities



**Date & Time: 18 April 2026, Saturday, Time: 05:15pm – 07:00pm**

**Kazi Mostafizur Rahman, Member, (Customs: Export, Bond & IT), (LTR), NBR.**

**2<sup>nd</sup> Session: Risk Management & Other Bonded Activities:**

- MI & BG, B. Bank Dashboard, Data Analytics
- Excel 365
- BGMEA/BKMEA, AI, E/365 & MIS
- Home Consumption Bond, Supervised Bond, Chemical Bond, Leather Sector
- Practical Work Procedure with other related SDRS
- And order Addition of lien Bank & Other bond activities

**Date & Time: 25 April 2026, Saturday, Time: 03:00pm – 05:00pm**

**Kazi Mostafizur Rahman, Member, (Customs: Export, Bond & IT), (LTR), NBR.**

**1<sup>st</sup> Session : Audit of Special Bonded Warehouse :**

- Utilization declaration
- Consumption of Raw materials
- Related SRO & Orders, Auditing of SBW
- Related orders and Circulars, Practical work procedure

**Date & Time: 25 April 2026, Saturday, Time: 05:15pm – 07:00pm**

**Kazi Mostafizur Rahman, Member, (Customs: Export, Bond & IT), (LTR), NBR.**

**2<sup>nd</sup> Session: Audit of Deemed/General Bond:**

- Input-Output Coefficient from DEDO
- Annual Entitlement, Bonding Capacity
- Related orders & Circulars, Checking UP, Practical work procedures
- General Bond Audit Procedure, Checking PRC, MIS, ASYCUDA WORLD
- Bond Database, Automation, IT Activities.

#### **Module-4**

**Income Tax Act, 2023, Income Tax Foundation, Scope, Calculation and its complete Management:**

**Date & Time: 02 May 2026, Saturday, Time: 03:00pm – 05:00pm**

**Mr. Md. Nazmul Karim, Member (Taxes Appeal & Exemption), NBR.**

**1<sup>st</sup> Session: Sources and structure of Bangladesh Income tax law & Tax administration and Taxes Appellate Tribunal. Power of income tax authority.**

**Date & Time: 02 May 2026, Saturday, Time: 05:15pm – 07:00pm**

**Mr. Md. Nazmul Karim, Member (Taxes Appeal & Exemption), NBR.**

**2<sup>nd</sup> Session: Computation of Individual Income tax consider all heads of income.**

Date & Time: 09 May 2026, Saturday, Time: 03:00pm - 05:00pm

Mr. Md. Hafiz Al Asad, Additional Commissioner of Taxes, Tax Zone-20, Dhaka.

1<sup>st</sup> Session: Understanding treatment of reduced tax rate; Understanding treatment of section 58 & Understanding treatment of limited section 58.

Date & Time: 09 May 2026, Saturday, Time: 05:15pm - 07:00pm

Mr. Md. Hafiz Al Asad, Additional Commissioner of Taxes, Tax Zone-20, Dhaka.

2<sup>nd</sup> Session: Withholding tax, Withholding tax return, compute advance income tax, Carry forward of loss and Determining tax liability comparing gross receipts & minimum tax.

Date & Time: 16 May 2026, Saturday, Time: 03:00pm - 05:00pm

Mr. Imrul Kayes, FCA, ACPA, ACCA, AFA(UK), MIPA(Australia), CIPFA(Affiliate), UK

1<sup>st</sup> Session: Computation of Corporate income tax.

Date & Time: 16 May 2026, Saturday, Time: 05:15pm - 07:00pm

Mr. Imrul Kayes, FCA, ACPA, ACCA, AFA(UK), MIPA(Australia), CIPFA(Affiliate), UK

2<sup>nd</sup> Session: Return, Audit & Assessment process.

Date & Time: 23 May 2026, Saturday, Time: 03:00pm - 05:00pm

Mr. Md. Hafiz Al Asad, Additional Commissioner of Taxes, Tax Zone-20, Dhaka.

1<sup>st</sup> Session: Computation of Corporate Income Tax, Depreciation, Amortization, brief about schedules, SROs etc.

Date & Time: 23 May 2026, Saturday, Time: 05:15pm - 07:00pm

Mr. Md. Hafiz Al Asad, Additional Commissioner of Taxes, Tax Zone-20, Dhaka.

2<sup>nd</sup> Session: Appeal & Electronic Process, Offence & Penalty, Refund, 10 TP, DTAA, Tax Holiday, GAAR.

Date & Time: 06 June 2026, Saturday, Time: 03:00pm - 05:00pm

1<sup>st</sup> Session: Above subject matter on VAT & SD act & Income Tax act, Evaluation test

Date & Time: 06 June 2026, Saturday, Time: 05:15pm - 07:00pm

2<sup>nd</sup> Session: Above subject matter on Customs & Customs Bond, Evaluation test