3-Day Long Training Course
on
Understanding Tax, VAT & Customs Duty for Trade

Objectives:

The main objective of this specialized course is to equip both public and private sector officials with the practical knowledge of Customs, VAT and Income Tax as well as legal exemptions of taxes in line with acts and regulations. This course will accentuate practical knowledge about Income Tax Act 2023, Customs Act 2023, VAT and SD Act 2012 and other tax-related rules and regulations. The training course will highly be interactive and a certificate will be awarded on completion of the course.

Rationales:

Bangladesh is on the path to graduation from Least Developed Country (LDC) status, a milestone that reflects the country's remarkable socio-economic progress over the past decade. Despite this significance, domestic resource mobilization remains a persistent challenge. As stated in the Budget Speech 2026, Bangladesh's current tax-to-GDP ratio stands at 6.8 percent, with the government targeting an increase to 9.6 percent by FY2030–31 through comprehensive policy and administrative reforms. Measures are being taken to expand the taxpayer base, digitize tax registration and return filing processes, strengthen monitoring systems, modernize VAT administration, improve withholding tax compliance, and introduce risk-based audit mechanisms. As Bangladesh advances toward LDC graduation, reforms in tax and customs administration will be critical to strengthening domestic resource mobilization and enhancing the State's capacity to finance priority development programmes. Against this backdrop, a sound understanding of tax, VAT, and customs duty regulations is essential for trade practitioners, policymakers, and compliance professionals to effectively navigate the evolving regulatory landscape and support Bangladesh's broader development and trade-facilitation objectives.

The prevailing knowledge gap among businessmen, entrepreneurs, professionals and executives about Customs, VAT, and Income Tax related acts, rules and regulations creates hassles and disputes in business operations. A minor mistake in income tax assessment, customs valuation and VAT causes pervasive loss and penalty for a businessman and individual. Hence, there is a need for knowledge about taxation, custom duty and VAT to operate a business smoothly and to submit tax returns efficiently. This hands-on training on Customs, VAT, and Income Tax will equip businessmen or executives with practical knowledge to operate any business, calculate cost, fix Maximum Retail Price (MRP) and Free on Board (FOB) price professionally.

Training Details	
Organizing Institution	Bangladesh Foreign Trade Institute (BFTI)
Date	**05-07 October 2026**
Time	9:30 am to 4:00 pm
Venue	BFTI Academic Block, TCB Bhaban (6th Floor), 1, Karwan Bazar, Dhaka
Course Fee	Taka 12,500 (Per Person, excluding VAT & Tax) (Including whole training foods & snacks and all training materials, writing pad, bag, slides, certificates)
Course Duration	3-day long
Resource Persons	Experts from NBR, ICAB, Income Tax practitioners, Academia, and BFTI will conduct course sessions.
Course Adviser	Dr. Mostafa Abid Khan, Chief Executive Officer, BFTI
Course Director	Mr. Ahsanul Islam, Joint Director, BFTI
Course Coordinator	Mr. Harunur Rashid, Research Fellow (Contemporary Research), BFTI Mob: 01911646633, Email: harun@bfti.org.bd
Deputy Coordinator	Ms. Ayesha Siddika, Research Associate (Trade in Services), BFTI Mob: 01761676995 email: ayesha162022bfti@gmail.com
Contact Person	Ms. Mahfuza Rahman Shapla, Administrative Officer, BFTI Phone: +8801911-505292

Training Schedule

Duration	*Description*	*Resource Persons*
	Day One (5 October 2026)	
09:00 am-09:30 am	***Registration***	
09:30am-09:45 am	***<u>Opening Session</u>*** ***Welcome Remark: Mr. Harunur Rashid*** *Research Fellow (Contemporary Research), BFTI* ***Chairperson: Dr. Mostafa Abid Khan*** *Chief Executive Officer, BFTI*	
09:45 am-10.00 am	***Tea-break***	
10.00 am-11.30 am	***Session 1: Calculation of Income tax on the basis of Source and Filling Tax Return*** • *Calculation of income from Business, Salary and Financial Asset* • *Assessment of individual income Tax* • *Practical individual income tax form fills up under Universal Self-Assessment.* • *TDS*	***Mr. Md. Shafiqul Alam*** *LL. B, FCS, FCA, FCMA, ICSB Member*
11:30 am -01.00 pm	***Session 2: Group Exercise on Online Individual Income Tax Return*** • *Online income tax return submission process* • *Exercise on individual income tax regarding finance* • *Hands- on exercise on 'Calculation of Individual Income Tax'*	***Mr. Md. Shafiqul Alam*** *LL. B, FCS, FCA, FCMA, ICSB Member*
01:00 pm -02.00 pm	***Lunch Break and Prayer***	
02:00 PM -03.30 PM	***Session 3: Contribution of different taxes in the Govt. Exchequer and Impact of Tax Policy on Trade Agreement*** • *Idea of progressive taxation* • *Total revenue of Bangladesh in respect of GDP* • *Contribution of direct tax in NBR revenue* • *Contribution of indirect tax (CD, SD, VAT & etc.) in NBR revenue* • *Anti-export bias & tariff rationalization* • *Issues to be considered while Signing FTA*	***Dr. Mostafa Abid Khan*** *Chief Executive Officer*
	Day Two (6 October 2026)	
9.15 am-10.45 am	***Session 4: Customs Valuation and Assessment of Duties & Taxes at the import stage*** • *Classification of goods (HS Heading & HS Code) for proper identification of goods and accurate assessment of duties & taxes* • *Advance tax at the import stage* • *Supplementary Duty (SD) at the import & domestic level on goods & services* • *Customs valuation including transaction value, normal value, minimum value &*	***Mr. Khaled Mohammad Abu Hossain,*** *Commissioner, Customs Excise & VAT*

	tariff value • *Assessment of customs duty and other duties & taxes at the import stage* • *Provisional assessment, Final assessment & re-assessment*	
10:45 am-11.00 am	***Tea-break***	
11.00 am-12.30 pm	***Session 5: Group Exercise on Customs Duty, SD, VAT*** • *Group work* • *Group presentation on the assessment of customs duty, SD, VAT and other duties & taxes at the import stage.*	***Mr. Khaled Mohammad Abu Hossain,*** *Commissioner, Customs Excise & VAT*
12.30 pm-1.30 pm	***Lunch Break and Prayer***	
1.30 pm-3.00 pm	***Session 6: Company Tax Assessment and Return Submission*** • *Process of calculating corporate tax for a company* • *Corporate tax assessment & return submission including various tax compliance and penalty for non- compliance* • *Audit process on the basis of tax return filed under self-assessment procedure.*	***Mr. Snehasish Barua,*** *FCA, ACA (ICAEW), Faculty Member of ICAB, Partner at Snehasish Mahmud & Co. Chartered Accountant*
3.00 pm-4.45 pm	***Session 7: Group Exercise on Corporate Tax and Return Submission*** • *Hands on exercise about corporate tax* • *Groups presentation on corporate tax*	***Mr. Snehasish Barua,*** *FCA, ACA (ICAEW), Faculty Member of ICAB, Partner at Snehasish Mahmud & Co. Chartered Accountant*
Day Three (7 October 2026)		
9.30 am-11.00 am	***Session 8: Valuation, Calculation of Taxes and Deduction at source*** • *Valuation of goods & services in different levels including fair market Price for imposition of taxes* • *Calculation of turnover tax, SD, VAT & advance tax* • ***Imposition*** *of surcharges on different goods & services* • *Realization/deduction and deposit of VAT at source*	***Mr. Mohammed Mostofa Jamal Haider*** *Director General (Joint Secretary) Office Trade Organization (DGTO) Wing, MoC*
11.00 am-11.15 am	***Tea-break***	
11:15 am-12.45 pm	***Session 9:*** ***Taxes under VAT & SD Act and Input Tax Credit*** • *Taxes under VAT & SD Act 2012 and turnover tax* • *The concept & determination of VAT* • *Input tax credit mechanism/system*	***Mr. Lutful Hadee, FCA****, LLM, Vice President, ICAB and Adjunct faculty, Master of Accountancy in Taxation (MAT) Program, Department of Accounting and*

	• *How does credit mechanism work at different stages of a same supply chain* • *Declaration of input-output coefficient of goods* • *Constraints and challenges in the VAT system of Bangladesh* • *VAT return submission and compliance*	*Information Systems, DU*
12.45 pm-1.45 pm	***Lunch Break***	
1.45 pm-3.15 pm	***Session 10: Identifying the Current challenges of Tax Structure and revenue generation and Recommendations*** • *Constraints and challenges in the customs law, procedure & activities* • *Challenges & limitations in the other non-NBR taxes law, procedure & activities*	***Mr. Lutful Hadee, FCA****, LLM, Vice President, ICAB and Adjunct faculty, Master of Accountancy in Taxation (MAT) Program, Department of Accounting and Information Systems, DU*
03:15 pm -03.30 pm	***Tea-break***	
03:30 pm-04:00 pm	***Closing Session and Certificates Giving Ceremony:*** ***Closing Remark: Mr. Ahsanul Islam*** *Joint Director, BFTI* ***Chief Guest:*** ***Mr. Kamran T. Rahman*** *President, Metropolitan Chamber of Commerce and Industry, (MCCI) and Member, Board of Directors, BFTI* ***Or*** ***Mr. Anwar-ul Alam Chowdhury (Parvez)*** *President, Bangladesh Chamber of Industries (BCI) and Member, Board of Directors, BFTI* ***Chairperson: Dr. Mostafa Abid Khan*** *Chief Executive Officer, BFTI*	

Note: The date, time, guests and resource persons may change subject to their availability.