**3-days Specialized Training on “Customs, Bond, VAT & Income Tax, Fiscal Year 2023-2024”**

**with special emphasis on Customs procedures, Bond formalities, VAT Accounting, VDS, VAT return 9.1 and Tax return, TDS for CEPZ’s Investors**

**Duration: 03 (three) days**

**Inaugural & Opening Session: 03:00pm to 03:15pm**

**Mr. Md. Abdus Sobhan,** Executive Director, Chattogram Export Processing Zone, Chattogram.

**Mr. Tapan Chandra Dey,** Joint Commissioner, Customs Bond Commissionerate, Chattogram.

**Day-1*,* Tuesday 23 April 2024,** Academic Session, 03:15pm to 07:00pm(Break 15 minutes)

**Mr. Tapan Chandra Dey, Joint Commissioner, Customs Bond Commissionerate, Chattogram.**

* Act and Objectives of Bangladesh Customs, Export-Import Policy. It’s Functions for BEPZA, CEPZ and KEPZ Investors
* Customs Act,1969 section 11-13, 84-119,131, 156
* Customs Assessment & Clearance Procedure for Export- Import functions. for CEPZ Investors
* Bonded Wareshouse Licencing Rules, 2008 Order of NBR dated-30/11/2021
* Bonded warehouse license rules, a) Domestic Area b) EPZ, Economic Zone, High-tech

c) Home Consumption

* Bond License in BEPZA, CEPZ and KEPZ’s Investors
* Bond compliance, Documentation, audit preparation & Practical demonstration of most necessary for in CEPZ, KEPZ & BEPZA
* Review of above topics and any Questions & Answer session

**Day-2*,* Wednesday 24 April 2024,** Academic Session, 03:00pm to 07:00pm(Break 15 minutes)

**Mr. Mohammed Tafsir Uddin Bhuiyan,** Additional Commissioner, Customs, Excise & VAT, Chattogram.

**Salient Features of Finance Bill 2023-2024 in related to CEPZ and KEPZ’s Investors**

* + Basics of VAT Accounting, Types of Invoices and Forms
	+ VAT Accounting system under VAT online system
	+ Inventory Management (Mushak-6.1 & Mushak-6.2)
	+ VAT Invoice (Mushak- 6.3), Contract Manufacturing Invoice (Mushak- 6.4)
	+ Transfer of goods Invoice (Mushak- 6.5)
	+ Withholding Certificate (Mushak- 6.6)
	+ Credit Notes (Mushak- 6.7) & Debit Notes (Mushak- 6.8)
	+ Turnover tax (Mushak- 6.9, 9.2) & Purchased and Sales (Mushak- 6.10)

**VDS procedures**

* + VAT deduction at source under VAT and SD act
	+ VDS deposit procedures under VAT and SD act
	+ Non-compliance under VAT act

**VAT Return (Mushak-9.1) under new VAT and SD act**

* + Filling of VAT return (Mushak 9.1)
	+ Late filling and amendments filling of return
	+ Return preparation on the basis of new VAT act with practical exercise

**Day-3, Thursday, 25 April 2024,** Academic Session, 03:00pm to 07:00pm(Break 15 minutes)

**Dr. Md. Shamsul Arefin,** Commissioner of Taxes, Tax Zone-1, Chattogram.

Salient Features of Finance Bill 2023-2024 in related to EPZ’s Investors

* + Walk along the fiscal history of EPZ Industries
	+ Corporate Tax Rate and relevant sections of EPZ Industries. It’s rules and regulations
	+ Salary Tax Assessment, Preparation of return with practical demonstration under New Income Tax Act
	+ Calculation of Tax taking into consideration of investment tax rebate
	+ Advance Income Tax (TDS), Deduction and Collection of tax at source and its rate
	+ Monthly and Half Yearly Statement
	+ Review of above topics and any Questions & Answer session

**Customs, Bond, VAT, Income Tax act related to the above subject matters- Questions & Answer session and distribution of Certificates & Closing.**

**Mr. Md. Abdus Sobhan,** Executive Director, Chattogram Export Processing Zone, Chattogram.