

Department of Finance and Banking

Jatiya Kabi Kazi Nazrul Islam University

Course Code: FB 306

Course Title: Principles and Practice of Taxation

Course Teacher: Chandon Kumar Pal, Assistant Professor, Department of Finance and Banking, Jatiya Kabi Kazi Nazrul Islam University, Trishal, Mymensing.

Class Schedule: Sunday (04:00pm-05:20pm)

Class Room Number: 302

Course Objective: The objective of this course is to enable students to understand the procedure of taxation of an individual as well as a company. This course also makes students familiar with the submission of Income Tax Return. The contents that they will learn are as follows-

Chapter	Number of classes	Content
1	1	Introduction of Taxation
3	2	Basics of Income Tax
4	1	Income Tax Authority
5	2	Income Sources and Its Classifications
6	2	Income from Salary
7	1	Income from Interest on Securities
8	2	Income from House Property
9	2	Income from Agriculture
10	2	Income from Business or Profession
11	1	Income from Capital Gain
12	2	Income from Other Sources
14	1	Tax Deduction at Source
15	1	Advance Income Tax
16	1	Set Off and Carry Forward of Losses
17	1	Return of Income Tax and Assessment
19	1	Penalty and Appeal
21	1	Value Added Tax (VAT)

23	1	Customs, Travel Tax, Excise Duty and Miscellaneous
Additional material	4	Income Tax Ordinance-1984, Income Tax Return Form, Tax Updates from National Budget and others.

Required Text:

1. Income Tax Ordinance-1984 by Ministry of Finance, Government of Bangladesh.
2. Bangladesh Income Tax by Nikhil Chandra Shil (Latest Edition).

Reference Book:

1. Law and Practices of Bangladesh Income Tax by M.A. Baree (Latest Edition).

Evaluation:

First Midterm	10%
Second Midterm	10%
Assignment, Report and Presentation	10%
Attendance	10%
Final Examination	60%
Total	100%

N.B.:

1. No makeup midterm will be taken.
2. Additional materials will be provided in the class.
3. Students must submit an income tax return.
4. A multimedia presentation will be held for each group.

Learn for acquiring Knowledge.

Stay Safe.