

Year	: THIRD	Course Code	: MGT-310 (CC)
Semester	: SECOND	Course Title	: TAXATION
Total Credit	: 3 (Three)	Total Class	: 45 Hours

Rational of the Course:

This course is designed to make the students capable of calculating income tax for both individuals and organizations. The students can learn tax calculation systems and policies of individual and corporate taxation.

Intended Learning Objectives (ILO):

The objectives of the course are:

1. To provide a very clear and detailed understanding of taxation in the context of Bangladesh.
2. To make students familiar with taxation rules and regulations, VAT, Wealth Tax etc. and they will be able to calculate the taxes by their own.

Course Learning Outcomes (CLO):

After successful completion of the course, the students will be able to:

1. Understand the basic knowledge of taxation and tax laws in Bangladesh.
2. Learn income tax history, purpose of income tax, characteristics, classifications of income, assessment of income tax.
3. Compute income tax and allowable deduction under different headings.
4. Learn how to assess individual tax and how to submit tax return.
5. Know about income tax authorities in Bangladesh and its functions along with the reasons of penalties related with Tax and VAT and how to avoid the penalties.
6. Understand wealth tax, VAT, Custom duty, gift tax and assessment of those taxes.
7. Learn about tax evasion and tax avoidance.

Course Learning Outcomes	Course Contents	Lec.	Teaching Learning Strategy	Assessment Strategy
CLO-1	Introduction: Objective of Taxation-Types of taxes in Bangladesh-Incidence-Shifting of burden.	5	Class Lecture	Class Attendance : 10 Marks. In course Assessment: 20 Marks (Class Test/ Class Presentation (Individual/Group)/ Home Assignment/ Quiz Semester Final Examination: 70 Marks
CLO-2	History of Income Tax Act: Income for tax purposes-Characteristics-Classifications of income and their effects-Exceptions-Income year and assessment year-Assesses-Residential status of assesses and tax liability-Determination of total income.	5	Class Lecture Open discussion	
	Students Assessment 1	1	Students Participation	
CLO-3	Heads of Income: Methods of computing income and allowable deduction under each head.	6	Class Lecture Open discussion	
CLO-4	Assessment Procedure: Tax return and assessment of individuals.	6	Class Lecture Exercise	
CLO-5	Income Tax Authorities in Bangladesh: Administrative judicial appeal-Revision-Penalties.	5	Class Lecture Group discussion	
	Students Assessment 2	1	Students Participation	
CLO -6	Wealth tax- VAT and custom Duty-Gift Tax-Assessment	5	Class Lecture Exercise	
CLO-7	Tax evasion and avoidance: Methods and Techniques-Preventive measures.	5	Class Lecture Exercise	
	Case Study Presentation (Individual/Group)	6	Students Participation	

Text Book:

- M. Morshed & Others, **Income Tax.**
- Khaja Amjad Sayeed, **Income Tax.**

References:

- **Finance Acts, 2023**
- A.H. Shahadatullah, **Income Tax Law and Practice.**
- M. Nurunnabi, **Income Tax Law and Practice.**
- Priyatosh Dewanji, **Income Tax**
- Dhaka Chamber of Commerce, **Taxation Rules.**