



Daffodil Institute of IT
Course Name: Taxation in Bangladesh
Course Code: 3103
Question List

***Chapter: Introduction**

1. What are the difference between private finance and public finance?
2. What are the some of the sources of GOV revenue and sector of expenditures?
3. Discuss the objectives of taxation policy of an under-developed country like Bangladesh?
4. Define Tax.
5. What are the Purposes of tax?
6. Briefly explains Adam Smith's canons of taxation
Or what are the canons of taxation as advocated by economists?
7. Classify taxes on the basis of impact and incidence of tax.
8. Distinguish between direct tax and indirect tax? What are some of the advantages and disadvantages of indirect tax?
9. Show the main differences between tax and fee.
10. Explain in brief the role of income tax in the economic development in Bangladesh.
11. What are the characteristics of a good Tax system?
12. What is the current Tax structure in Bangladesh? **Or** State, in brief the tax structure in Bangladesh.
13. What is your suggestion about the modification of this Tax structure in order to make it more desirable?
14. What is meant by income tax?

***Chapter: Income Tax Authority**

1. Who are income tax authorities?)
2. What are the stages of tax authority? Discuss the power and functions of National Board of Revenue?
3. What are the qualifications of the members of the Taxes Appellate Tribunal? State the formation, power and functions of appellate tribunal.
4. Discuss the power and functions of commissioner of taxes.
5. What are the roles of tax settlement commission?
6. Enumerate powers and functions of the Deputy Commissioner of Taxes as per the provisions of the ITO, 1984.

***Chapter: Charge of Income Tax**

1. Define "Income" for the purpose of Income Tax.
2. Write down four characteristics of income under the income tax ordinance, 1984. **Or** what are the characteristics of income?
3. What are the components of income according to income Tax Ordinance, 1984? Illustrate with example of the different forms of income. Disuses the various classes of income for income tax purpose.
4. Distinguish between assessable and non assessable income.
5. Distinguish between non- assessable income and tax- free income.
6. Discuss the effect of classification of income on assessment.
7. Point out distinctions between Non-assessable income and Tax- credit income. "Explain the effect of tax credit income and tax- free income on determination of total income and tax liability.
8. What is meant by casual and non- recurring income? Explain there characteristics with example.
9. What is charge of additional tax? Define business according to income tax ordinance, 1984. Tax liability of a person is determined with reference to his residential status"- explain.
10. What is meant by a company under income-tax, Ordinance 1984? What do you mean by publicly traded company? Define income year.
11. Explain the importance of income year and assessment year in tax assessment. **Or** State the importance of determining income year? What is meant by an "assessment year"? Mention the exception to the assessment year.
12. "A tax payer identification number (TIN) is only required for the person who has a minimum taxable income". Do you agree? Explain.

***Chapter: Computation of total income**

Salary

1. What are the heads of income?
1. What is meant by salary under income tax? **Or** what do you mean by Salary? What are the different elements of salary?
Or State in brief the elements of salary. Explain different types of provident fund in the context of income tax.
2. Discuss the main features of recognized provident fund. How can you accompany the following items in the computations of total income of an assesses according to the income Tax Provisions of FY 2007-08?
3. House rent allowance; Conveyance allowance; festival allowance; interest on debenture.

Interest on Securities:

1. 12. Discuss the different types of securities under the ITO. 1984.
2. Distinguish between Tax free Govt. securities and less tax Govt. Tax securities. 11. What is grossing up of interest?
3. What is the impact of cum-interest and ex-interest transactions on tax? What is a bond washing transaction?

Income from House property:

1. Classify house property on basis of different rental status.
2. What is the basis of taxation in respect of house property?
3. What is meant by annual value of house property? How annual value of house property determined?
4. What exemptions are allowed in determining income from house property?
5. What deductions are allowed in determining income from house property?

Income from Agriculture:

1. What is agricultural income? What are the non-assessable incomes relating to agriculture? Write down the name of partly agricultural income.
 2. What expenses are admissible in the computation of agricultural income? How would you compute income from the following sources? (i). Income from tea garden;
(ii). Income from rubber garden.
(iii) Income from Sugar mill.

***Chapter: Procedure of Assessment**

1. Define Assessment
2. Discuss the assessment cycle.
3. What are the consequences of non-submission of return of Income? What is tax return? Who should file the tax return? What is meant by self-assessment? Discuss various conditions and rules governing self- assessment.

Chapter: Assessment of Individuals, Partnerships and Public Limited Companies

1. Explain the basis and steps in determining tax of a partnership firm. State the provisions regarding set-off and carry forward of losses in partnership business. What are the tax-free incomes of a company? Explain.

Chapter: Payment, Refund and Recovery

1. Explain the provision and procedures of tax refund.
2. How refund can be availed if excess tax is deducted?
3. Explain various modes relating to recovery of tax.

Chapter: Value Addition Tax (VAT)

1. Define VAT according to the VAT Act, 1991 with example.
2. Explain the different types of taxes charged under VAT Act, 1991.
3. Define VAT. As per the provisions of the value added Tax Act. 1991 who will pay the value added tax?
4. What are the arguments for and against VAT?

Chapter: Customs Act

1. Defined the following terms as per customs Act, 1969:-
 - a. (i)Person- in charge;
 - b. (ii)Goods;
 - c. (iii)Customs area.
2. Which goods are prohibited to be brought into Bangladesh under Customs Act, 1969?
3. What is meant anti-dumping duty?

***Short Note**

1. Income year and assessment year.
2. Evasion of taxes and avoidance of tax.
3. Digressive tax.
4. Deduction at source.
5. Grossing up of interest.
6. Set- off and carry forward of losses.
7. Investment allowances.
8. Tax-free income;
9. Assessment of a deceased person;
10. Sources of government revenue;
11. Bond Washing Transactions;
12. Annual value.
13. Investment allowance
14. Perquisite
15. Turnover tax
16. Universal Self- Assessment
17. Recovery of taxes
18. Tax holiday
19. Tax Refund
20. Capital gain
21. Taxes Appellate Tribunal
22. NBR
23. VAT authorities
24. Presumptive VAT;
25. Package VAT
26. Customs Act, 1969
27. Customs duty
28. Anti-dumping duty;
29. Prohibited goods.