Bangladesh University of Business and Technology (BUBT)

(Outcome-Based Curriculum)

Faculty of Law

LLB (Hons) Program

Course Outline

Part A- Introduction

1. Course Code : GED 2203
2. Course Title : Principles of Taxation
3. Course Type: : Compulsory
4. Year/Semester : 2nd Year, Semester-2
5. Academic Session : Spring 2025
6. Course Teacher's Information :
   - Name and Code : Md. Ashif-Ul-Haque (AUH)
   - Designation : Assistant Professor
   - Department : Department of Law & Justice
   - Contact Details : Cell Phone: 01756019132, Email: ashif@bubt.edu.bd
   - Room Number : Building 01, Room No. 1505
7. Pre-requisite (if any) : None
8. Credit Value : 4.00 Credit Hours
9. Contact Hours : Class Hours = 17 Weeks = (34 classes x 75 minutes per class or Total 42.5 hrs+ 17x 50 minutes per class or Total 14.17 hrs) = 56.67 hrs Counseling Hours = 17 Weeks x 2 Hours per week = 34 Hours***For optimum utilization of physical resources, the duration of our class weeks are 17 weeks.***
10. Total Marks : 100

11. Class Schedule and Counseling Hours

Intake	Section	Class Schedule			Counseling Hours		
		Day	Time	Room No.	Day	Time	Room No.
50	1	Sunday	02:45 PM - 04:00PM	B1-1510	Sunday	10.30 am -11.30 am	B1-1505
		Tuesday	01.30 PM -02.45 PM	B1-1501	Tuesday	12.00 PM-01.00 PM	B1-1505
		Wednesday	02:45 PM - 04:00PM	B1-1501			

12. Rationale of the Course :

Principles of Taxation is a GED course comprising a general overview of the Law of Taxation in Bangladesh. The goals of this course are to provide students with an introduction to laws and administration regarding taxation having force in Bangladesh. It will also provide contextual knowledge to enable sound and prudent decisions when students dealing with tax-related dispute(s).

13. Course Objectives:

The objectives of this course are as follows:

1. To identify and apply fundamental concepts of Bangladesh income tax law.
2. To investigate and analyze current income tax information and issues.
3. To apply critical thinking and problem-solving skills to resolve income tax issues.
4. To communicate effectively orally income tax information and solutions and solutions to income tax issues.

14. Course Learning Outcomes (CLOs) and Mapping of CLOs with Program Learning Outcomes (PLOs):

Course Learning Outcomes (CLOs):

The expected learning outcomes of this course are as follows:

1. Explain and apply the nature and application of basic terminologies, laws, and other relevant ideas regarding govt. revenue and taxation relating to taxation in Bangladesh
2. Describe and analyze major statutes relating to taxation and custom in Bangladesh
3. Analyze and apply tax administration system and tax authorities in Bangladesh so as to enable them to suggest and advise litigants of tax disputes as well as solve practical problems of the relevant field with critical reasoning skills.
4. Explain, and analyze the laws relating to Miscellaneous Issues of Taxation

Program Learning Outcomes (PLOs):

PLO1	Apply the knowledge of evaluation, fundamentals, and legal specialization to solve legal problems;
PLO2	Identify, formulate, research the literature and analyse legal problems and reach substantiated conclusions using provisions of law.
PLO3	Conduct investigations of various legal problems, considering provisions of law, analysis and interpretation of case laws to provide lawful conclusions.
PLO4	Apply reasoning informed by relative knowledge to assess societal, health, safety, legal and cultural issues and the consequent responsibilities relevant to professional

	manners and etiquette.
PLO5	Apply ethical principles and commit to professional ethics, responsibilities and the norms of the lawyers professional manners and etiquette.
PLO6	Function effectively in the individual law chamber and as a member or leader of particular law chamber or legal work base office/teams as well as in multidisciplinary settings.
PLO7	Communicate effectively about legal issues with the general people and with society at large. Be able to comprehend and write effective opinion, prepare legal documentation, make effective presentations before the court and clients and give and receive clear instructions.
PLO8	Recognize and need for and have the preparation and ability to engage in independent, life-long learning in the broadest context of legal changes.

Mapping of CLOs with Program Learning Outcomes (PLOs):

	PLO1	**PLO2**	**PLO3**	**PLO4**	**PLO5**	**PLO6**	**PLO7**	**PLO8**
CLO1: Explain and apply nature and application of basic terminologies, laws and other relevant ideas regarding govt. revenue and taxation relating to taxation in Bangladesh	√				√			√
CLO2: Describe and analyze major statutes relating to taxation and custom in Bangladesh	√	√	√	√			√	√
CLO3: Analyze and apply tax administration system and tax authorities in Bangladesh so as to enable them to suggest and advise litigants of tax disputes as well as solve practical problems of the relevant field with critical reasoning skill.	√	√	√	√		√	√	√
CLO4: Explain, and analyze the laws relating to Miscellaneous Issues of Taxation	√		√	√	√	√	√	√

Part B

15. Course plan specifying contents, CLOs, teaching-learning and assessment strategy with corresponding CLOs:

Week	Lecture	Topics	Book(s) & Other Reference(s)	Teaching-Learning Strategy	Assessment Strategy	Corresponding CLO (s)
1	**1**	*Tax & Taxation:* Characteristics, Objectives, Canons of Taxation	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Interactive Discussion		**CLO 01**
	2-3	Classification of Tax, Role of Tax in the Development of the Country Sources & Development of Tax-Related Laws		Lecture Interactive Discussion		
2	**4**	*Basics of Income Tax:* Income, Income Tax, Features of Income & Income Tax		Lecture Interactive Discussion		
	5-6	Income Tax authorities, Introduction to Different Laws Relating to Income Tax		Lecture Interactive Discussion		
3	**7-8**	*Classification of Income, Exemptions and Allowances:* Classification of Income, Assessable Income, Non Assessable Income,	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Group Study		**CLO 01**
	9	Tax Exempted Income, Tax Credit Income, Investments Allowances		Lecture Interactive Discussion	**CT 01**	
4	**10-11**	*Assesse & Residential Status:* Who is Assesse, Person required to File Income Tax Return, Methods of Determining Residential Status, Classification of Income on the Basis of Residential Status	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Interactive Discussion		**CLO 01**

	12	*Miscellaneous Income Tax Issues:* Income Year, Assessment Year, Tax Rate, Determination of Income Year and Assessment Year		Lecture Group Study		CLO 01 CLO 02
5	13-14	Determination of Total Income and Tax Liability, Income Tax Return		Lecture Interactive Discussion		
	15	Income from Employment Theory	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Interactive Discussion		
6	16-17	Income from Employment Theory and Rules		Lecture Group Study		CLO 03 & CLO 04
	18	Income from Employment Theory and Rules		Lecture Interactive Discussion		
7	19-20	Math Practice Income from Employment	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Interactive Discussion		CLO 03 & CLO 04
	21	Math Practice Income from Employment		Lecture Group Study		
8	22-23	Math Practice Income from Employment	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Interactive Discussion		
	Midterm Examination					
9	24-25	Income from House Property	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Interactive Discussion		CLO 01
10	26-27	Income from House Property Theory	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Interactive Discussion	CT 02	CLO 01 CLO 02
	28	Scope of Income from rent, preconditions, total rental value, admissible expenses		Lecture Interactive Discussion		CLO 01 CLO 02

11	**29-30**	House Property Math Practice	Nikhil Chandra Shil, *Bangladesh Income Tax*, Latest Edn	Lecture Interactive Discussion		**CLO 03 & CLO 04**
	31	Income from Securities		Lecture Interactive Discussion		**CLO 01 CLO 02**
12	**32-33**	Scope, basis, conditions, and classification of securities		Lecture Interactive Discussion		
	34	Income from Securities Math Practice		Lecture Interactive Discussion		**CLO 03**
13	**35**	Income from Agriculture	Nikhil Chandra Shil, *Bangladesh Income Tax*, Latest Edn	Lecture Interactive Discussion		**CLO 01 CLO 02**
	36-37	Characteristics and classification of agricultural income, admissible expenses, and non-assessable agricultural income		Lecture		
14	**38-39**	Income from Agriculture Math Practice 1, 2		Lecture		**CLO 03 & CLO 04**
	40	Income from Business and Profession	Nikhil Chandra Shil, *Bangladesh Income Tax*, Latest Edn	Lecture		**CLO 01 CLO 02**
15	**41**	Allowable deductions, Inadmissible expenses, depreciation, balancing charge		Lecture	**Assignment and Presentation**	
	42-43	Income from Agriculture Math Practice 1, 2		Lecture Interactive Discussion		**CLO 03**
16	**44**	Income from Capital Gain	Nikhil Chandra Shil, *Bangladesh Income Tax*, Latest Edn	Lecture		**CLO 01 CLO 02 CLO 03**
	45-46	Income from other Sources		Lecture		
17	**47**	*Income Tax Offences & Penalties:* Offences and Prosecution, Penalties, Imposing Authorities		Lecture Interactive Discussion		**CLO 03**
	48-49	Conditions to Impose Penalties, Tax Evasion and Tax Avoidance, Mechanism to Prevent Tax Evasion		Lecture Interactive Discussion		**CLO 03**

17	**50**	*Income Tax* TAppeal and otherts Provisions	Nikhil Chandra Shil, *Bangladesh Income Tax,* Latest Edn	Lecture Interactive Discussion		**CLO 03**
	51	*Miscellaneous Issues of Taxation:* Gift Tax, Double Taxation, Remedies, Set off, Carry Forward etc. Tax Holiday Scheme.		Lecture Interactive Discussion		**CLO 04**
	Final Examination					

Part C

16. Assessment and Evaluation:

a) Assessment Strategy:

i. Students will have **two class tests (CTs)** during the semester in this course. The date and time of CT will be announced before the tests. CT will be closed book.
ii. The mark of the **CTs** is 15.
iii. If students cannot sit for the CT for any valid reason(s), their CT *may* be retaken at a later date. But, the retake of such CT lies solely at the discretion of the course teacher. However, the valid reason(s) has to be communicated to the course teacher before the original schedule of the CT.
iv. There will be **one assignment** with **presentation**.
v. No late submission of any assignment will be accepted.
vi. If students cannot submit their assignments within due time for any valid reason(s), their assignment will be accepted as late submission but the marks of assignment will be deducted. However, the valid reason(s) has to be communicated to the course teacher before the deadline.
vii. Failure to submit assignments will carry Zero Mark(s).
viii. Evaluated copies of assignments will be shown to the students during the class time.
ix. Zero tolerance will be shown in case of copy/manipulation in assignment. Two or more copied assignments will carry zero mark.
x. Remaining absent in any presentation will carry zero mark in that presentation and there will be no make-up presentation.
xi. There will be one **Midterm Examination** and the **Final Examination** according to the rule of BUBT.
xii. All the examined scripts of Class Tests and Midterm Examination will be shown to the students during the class time.

b) Marks Distribution:

Marks distribution of each course at BUBT is made on 100 marks and the distribution of weightage is given below:

Particulars	***Marks***
Class Attendance	05
Class Test	15
Assignment and Presentation	10
Midterm Examination	30
Final Examination	40
Total	***100***

Marks distribution for class attendance

A student must attend at least 70% classes in all the courses. 5% marks in each course is allocated for attendance and this score will vary from 1 to 5 according to his/her percentage of presence as shown below:

Percentage of Attendance	***Marks***
91% to 100%	5
86% to 90%	4
81% to 86%	3
76% to 80%	2
70% to 75%	1

c) Grading Policy:

The grading policy of BUBT will be followed to grade the students:

Marks (%)	***Letter Grade***	***Grade Point***
80 -100	A+	4.00
75 to less than 80	A	3.75
70 to less than 75	A-	3.50
65 to less than 70	B+	3.25
60 to less than 65	B	3.00
55 to less than 60	B-	2.75
50 to less than 55	C+	2.50
45 to less than 50	C	2.25
40 to less than 45	D	2.00
Less than 40	F	0.00

d) Make-up Procedure:

i. If any student remains absent in CT(s) because of valid reason(s), he/she must report it to the course teacher before the original date scheduled for CT through an email or the Class Representative (CR). The course teacher may consider the reason(s) of remaining absent in CT(s) and may give a make-up schedule for that CT(s). No further make-up schedule of CT(s) will be given if a student fails to comply with the earlier make-up schedule (if any).

ii. If any student fails to attend the Mid-term Examination or and Final Examination for valid reason(s), he/she may apply for supplementary examination(s) **according to the rules of BUBT** and the supplementary examination(s) will be conducted by the Controller of Examination according to the examination rules of BUBT.

iii. If any student remains absent in any class(es) due to valid reason(s), he/she needs to submit a 'Written Application' to the course teacher supported by proper document(s). After verifying the submitted documents, the class teacher may grant him/her a 'Leave of Absence' and may consider the attendance for those class(es).

Part D

17. Learning Materials

Recommended Readings:

1. Nikhil Chandra Shil, *Bangladesh Income Tax,* **Latest Edition(**16th / 17th) ed., Dhaka (2024)
2. Monjur Murshed, *Textbook on Taxation in Bangladesh*, 19th ed., Padma Prokashani, Chittagong (2021)

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Supplementary Readings:

1. H. Shaha Dutullah, *Income Tax*
2. Mohidul Islam, *Income Tax*
3. Sampatlyenger, *Law of Income Tax*
4. The Income Tax Act, 2023
5. The Income Tax Rules, 1984
6. The Value Added Tax and Supplementary Duty Act, 2012
7. The Custom Acts 1969, & 2014
8. The Gift Tax Act, 1990
9. The Agriculture Income Tax Act, 1944
10. The Estate Duty Act, 1950

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