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### (PDF) Business Development Services (BDS): How To Guide

INCOME TAX MANUAL PART- 1 THE INCOME TAX ORDINANCE, 1984 (XXXVI OF 1984) [As amended up to July, 2014] i CONTENTS Sections Page Long title 1 Preamble 1 CHAPTER 1 PRELIMINAY 1. Short title and commencement. 1 2. Definitions. 2 CHAPTER II ADMINISTRATION 3. Income tax authorities. ...

### INCOME TAX MANUAL PART- 1

The National Board of Revenue (NBR) is the apex authority for tax administration in Bangladesh. It was established by the father of the nation Bangabandhu Sheikh Mujibur Rahman under President's Order No. 76 of 1972.

### Income Tax - National Board of Revenue (NBR), Bangladesh

• Strengthening Tax Audit Capabilities: Innovative Approaches to Improve the Efficiency and Effectiveness of Indirect Income Measurement Methods (October 2006). 5. Additional documents published in October 2004 concerning tax audit activities may also be of interest to readers: • Managing and Improving Tax Compliance (October 2004).

### Strengthening Tax Audit Capabilities General Principles a.

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A tax can either be proportional, progressive or regressive. (1) Proportional Tax (Flat Tax): A proportional tax is a tax whose burden is the same rate regardless of the income earned by the household. For example under a proportional tax system, if the income tax rate is 13%, then a household who earns \$10,000 will pay 13%

### I. Introduction to Taxation

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