

Government of the People's Republic of Bangladesh

National Board of Revenue

Segunbagicha, Dhaka



STRENGTHENING GOVERNANCE MANAGEMENT PROJECT (SGMP)
(ONLINE FILING AND DIGITIZATION OF TAX RETURN)

TAXPAYER MANUAL

ONLINE EXEMPTION SUBMISSION

VERSION 1.0

CONTENTS

1.	INTRODUCTION.....	3
1.1.	Definition of Terminologies Used.....	3
2.	INSTRUCTION.....	4
2.1	Log in TPOS.....	4
2.2	Submit an Application	7
2.3.1	Application for Tax holiday.....	7
2.3.2	Application for Other Than Tax holiday.....	18

1. INTRODUCTION

1.1. Definition of Terminologies Used

Terminologies Used	Description
ID	Identification
TIN	Taxpayer's Identification Number
BIN	Business Identification Number
UTIN	Unified Taxpayer's Identification Number
BP	Business Partner
FBN	Form Bundle Number
CA	Contract Account
CO	Contract Object
FBT	Form Bundle Type
CoCode	Taxpayer Code
Assyear	Assessment Year
NBR	National Board of Revenue
CT	Commissioner of Tax
DCT	Deputy Commissioner of Tax
VAT	Value Added Tax
IT11-GA	Other than Taxpayer Return
IT11-GHA	Taxpayer Return
TPOS	Taxpayer Online Service

2. INSTRUCTION

2.1 Log in TPOS

This section allows Taxpayer to log in TPOS system by inputting his username and password.

Step 1: Taxpayer accesses the address <http://etaxnbr.gov.bd/>



Step 2: Open “Online Filing” function

On Homepage, Taxpayer clicks “Online Filing” tab, then clicks “Click here” link:



Step 3: Taxpayer inputs username and password

Taxpayer inputs username and password, which is registered before.

Example: User: 325886932997

Password: 123456a@



Then, Taxpayer inputs captcha code, which is displayed on the screen in the “Enter the code above” box.

Finally, click Log in button or press Enter

For more security, at the first time login, Taxpayer has to change password, which is generated by the system.

Change password:

After clicking “Login”, the system will require taxpayer to change password as screenshot below. Taxpayer inputs required information:

Old password: Input password which was said in Taxpayer’s Online Account Certificate

New Password: Input new password, which satisfies 3 conditions below:

- Different from old password
- Between 8 and 20 characters
- Has at least one character, one number and one special character (!, @, #, \$, %, ^, &, *)

Confirm Password: Input new password again

Then, Taxpayer clicks “Change” to change password.



The image shows a computer monitor displaying the 'INCOME TAX ONLINE FILING SYSTEM' website. The website header includes the text 'Income Tax Online Filing System' and 'www.irs.gov'. The main content area is titled 'Change Password' and contains three input fields: 'Old Password *', 'New Password *', and 'Confirm Password *'. Below the input fields are two buttons: 'Change' and 'Cancel'. A hand is visible at the bottom left, using a mouse to interact with the system.

2.2 Submit an Application

2.3.1 Application for Tax holiday

Step 1: Choose tab “Filing”

Taxpayer Online Services from SAP: Overview

Welcome Ctas International Ltd.

File or pay directly using the links in the table, or navigate to your desired work area

Task Overview **Filing**

List of Tasks

Task	Status	Due Date	Tax Type	Period	Registration ID	Submission ID	Amount	Currency	Electronic Filing	Draft
Filing	Overdue	9/30/2015	Other than Company Form	IncomePer:7/2014-6/2015; A.Year:2015-16	1000000000000003160				Yes	
Filing		9/30/2016	Other than Company Form	IncomePer:7/2015-6/2016; A.Year:2016-17	1000000000000003160				Yes	

Correspondence

Date from: 4/23/2016 to: 7/22/2016 Search

Title	Alternative Name	Date Received
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Step 2: Choose “File a New Tax Return”

Taxpayer Online Services from SAP: Filing

Welcome Satla Hatchery Limited

Task Overview **Filing**

[File a New Tax Return](#) | [Process Draft Tax Return](#) | [Filing History](#)

 [File a New Tax Return](#)
For easy and convenient declaration of taxes, file online
[Process Draft Tax Return](#)
Resume work on a draft tax return

 [Filing History](#)
Display overview of all past filings


Step 3: Input selection conditions

Taxpayer inputs selection condition as follows:

Tax type: Tax Holiday Form

Tax form: Displayed by system according to selected tax type

The screenshot shows the 'Taxpayer Online Services from SAP: Filing' interface. At the top, it says 'Welcome Satla Hatchery Limited'. Below that, there are tabs for 'Task Overview' and 'Filing'. Under the 'Filing' tab, there are three main options: 'File a New Tax Return', 'Process Draft Tax Return', and 'Filing History'. A progress bar below shows three steps: 1. Reason for Filing (highlighted in yellow), 2. Forms, and 3. Confirmation. Below the progress bar are buttons for 'Previous', 'Next' (highlighted in yellow), and 'Cancel'. The main content area contains the instruction: 'Select tax types and the related tax forms and filing periods where applicable.' Below this are three dropdown menus: 'Tax Type:' with 'Tax Holiday Form' selected, 'Tax Form:' with 'Tax Holiday Form' selected, and 'Period:' which is currently empty.

After that, Taxpayer click Next  button, then system displays all forms of the application to input.

Step 4: Input data on the application

Date:

Second Secretary (Tax Holiday)

National Board of Revenue

Segunbagicha, Dhaka.

Sub: Application for approval of Tax holiday u/s 46B/46C of Income Tax ordinance 1984 of years.

Dear sir,

We are pleased to submit herewith an application for approval of Tax holiday of our Industrial Under-taking for years Tax holiday u/s 46B/46C of Income Tax ordinance 1984 along with the following papers for your kind perusal.

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25.

Thanking you

Yours truly

(xviii) Exact nature of business of the Whether the industrial undertaking/tourist industry/physical infrastructure facility and in case of an industrial undertaking, the list of items manufactured:

[Redacted]

(xix) Raw materials to be used in the industrial undertaking:

[Redacted]

(xx) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking/tourist industry/physical infrastructure facility detailed description shall be given:

[Redacted]

(xxi) Names and addresses of the Managing Director and Directors of the company with particulars of their holdings and interest in the company and other companies or enterprises:

[Redacted]

Date: [Redacted]

Signature of the
Managing Director/Director

Verification

I do hereby solemnly affirm that the information given above is correct and complete.

Signature of the
Managing Director/Director

* Delete whichever is inapplicable.

The application shall be accompanied by:

- (i) an attested copy of certificate of incorporation
- (ii) a certificate of commencement of business
- (iii) an attested copy of the Memorandum and Articles of Association of the company
- (iv) in case the company has already commenced business, certified copy of the audited balance sheet and profit and loss accounts for the period for which the accounts have been prepared (for an incomplete year trial balance may be submitted).
- (v) in case of industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought has been acquired for another party, an attested copy of the agreement between the applicant company and the seller center into for the acquisition of the industrial undertaking/tourist industry/physical infrastructure with list and value of assets acquire.
- (vi) a certificate to the effect that the industrial undertaking/ tourist industry/physical infrastructure facility has not applied or shall not apply for accelerated, depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance on the following form, namely:

"I hereby certify that no application in respect of the industrial undertaking/tourist industry/physical infrastructure facility [redacted] (name of the undertaking etc.) has been made or shall be made to the board for, and that the said industrial undertaking/ tourist industry/physical infrastructure facility has not been allowed, accelerated depreciation allowance under paragraph 7 or 7A of the Third Schedule to the Ordinance for any period.

Place: [redacted]

Signature of the

Date: [redacted]

Managing Director/Director

Name	Description
Date	Allow taxpayer to input the date when submitting Tax holiday form
Income Tax ordinance 1984 of	Taxpayer will input the year for which he wants tax holiday.
Industrial Under-taking for	Taxpayer will input the year for which he wants tax holiday.
Blank (1 – 25)	Taxpayer will input the documents or evidence name for tax holiday that will be attached with the application.
(i). Name of the Company	Display name of Taxpayer
(ii). Date of incorporation of the	Display the date of registration of Taxpayer

Name	Description
company	
(iii) Location of its registered office (with full address):	Display address of Taxpayer
(iv) Location of the industrial undertaking/tourist industry/physical infrastructure facility:	Taxpayer will input the address of industrial undertaking/tourist industry/physical infrastructure facility of the taxpayer.
(v) (a) TIN	Display TIN of taxpayer
(v). (b) Circle	Display the Circle administrating the taxpayer
(v). (c) Zone	Display the taxes zone of circle
(vi) Date opening of the letter of credit:	Taxpayer will input the date of opening the letter of credit.
(vii) Date on which the machinery installed was ready for production/operation service:	Taxpayer will input the date on which the machinery installed was ready for production/operation service.
(viii). (a) trial production /operation service:	Taxpayer will input the date when his company starts trial production /operation service.
(viii).(b) commercial production/operation service	Taxpayer will input the date when his company starts the commercial production/ operation service. This is mandatory field
(ix) Date on which the issued, subscribed and paid up capital of the Taxpayer reached the figure of taka twenty lakh	Allow taxpayer to input the date on which the issued, subscribed and paid up capital of the Taxpayer reached the figure of taka twenty lakh.
(x) The present paid capital of the company	Taxpayer will input the amount of present paid capital of the Taxpayer.
(xi) Authorized capital of the Taxpayer:	Taxpayer will input the amount of Authorized capital of the Taxpayer.

Name	Description
(xii) Amount of share capital of the company	Taxpayer will input the amount of share capital of the Taxpayer.
(xiii) Amount of investment involved in setting up and running the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought	Taxpayer will input the amount of investment involved in setting up and running the industrial undertaking/tourist industry/physical infrastructure facility for which approval is sought.
(xiv) Minimum number of employees required to be engaged in one shift:	Taxpayer will input the minimum number of employees required to be engaged in one shift.
(xv) Whether the industrial undertaking/tourist industry/physical infrastructure facility uses electric energy or gas (the date which the electricity or gas connection was physically given should be mentioned)	Taxpayer will input the date when the electricity or gas connection was physically given depending on whether Taxpayer is industrial undertaking/tourist industry/physical infrastructure facility and uses electric energy or gas.
(xvi) Whether the industrial undertaking/ tourist industry/physical infrastructure facility obtains a clearance certificate for the relevant income year from the Directorate of Environment	Taxpayer will input the detail information Whether the industrial undertaking/ tourist industry/physical infrastructure facility obtains a clearance certificate for the relevant income year from the Directorate of Environment.
(xvii) Value Added Tax (VAT) Registration Number/Turn over tax Number	Taxpayer will input Value Added Tax (VAT) Registration Number/Turn over tax Number (If any).
(xviii) Exact nature of business of the Whether the industrial undertaking/ tourist industry/physical infrastructure facility and in case of an industrial undertaking, the list of items manufactured:	Taxpayer will select his Exact nature of business from the dropdown list whether it is industrial undertaking/ tourist industry/physical infrastructure facility and in case of an industrial undertaking, the list of items manufactured.

Name	Description
(xix) Raw materials to be used in the industrial undertaking:	Taxpayer will input the name of Raw materials to be used in the industrial undertaking.
(xx) Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking/tourist industry/physical infrastructure facility detailed description shall be given	Taxpayer will input the detail information Whether any building, plant or machinery has been taken on rent or lease for the industrial undertaking/tourist industry/ physical infrastructure facility.
(xxi) Names and addresses of the Managing Director and Directors of the Taxpayer with particulars of their holdings and interest in the Taxpayer and other companies or enterprises	Taxpayer will input the Names and addresses of the Managing Director and Directors of the Taxpayer with particulars of their holdings and interest in the Taxpayer and other companies or enterprises.
Date	Taxpayer will input the date when submitting Tax holiday
industrial undertaking/tourist industry/physical infrastructure facility	Taxpayer will input the name of the industrial undertaking/ tourist industry/ physical infrastructure facility of his Taxpayer.
Place	Taxpayer will input the location from which he applies for tax holiday.
Date	Taxpayer will input the date when submitting Tax holiday

Step 4: Add attached document *(if any)*

This step allows taxpayer to attach supporting documents with an application (if any). Taxpayer can choose to attach document before or after processing forms. In order to upload file, taxpayer follows these steps below:

- Choose Add **Add...** button:

Taxpayer Online Services from SAP: Filing

Welcome Tetra Pak India (Pvt.) Ltd.

Task Overview | **Filing**

File a New Tax Return | Process Draft Tax Return | Filing History

1 Reason for Filing | **2 Forms** | 3 Confirmation

Previous | Submit | Cancel | Check and Calculate | **Add...** | Save Draft | Upload Offline Version

Please fill out the following form. You can save data typed into this form.

Date:

Second Secretary (Tax Holiday)

National Board of Revenue

- Click Browse **Browse...** button to choose file from user's computer (**Note: The maximum upload file size is 2 MB each time and Taxpayer can choose various type of file such as word, excel, pdf, xml...**)

Task Overview | **Filing**

File a New Tax Return | Process Draft Tax Return | Filing History

1 Reason for Filing | **2 Forms** | 3 Confirmation

Previous | Submit | Cancel | Check and Calculate | **Add...** | Save Draft | Upload Offline Version

Please fill out the following form. You can save data typed into this form.

Date:

Second Secretary (Tax Holiday)

National Board of Revenue

Segunbagicha, Dhaka.

Attachment Upload

File: **Browse...**

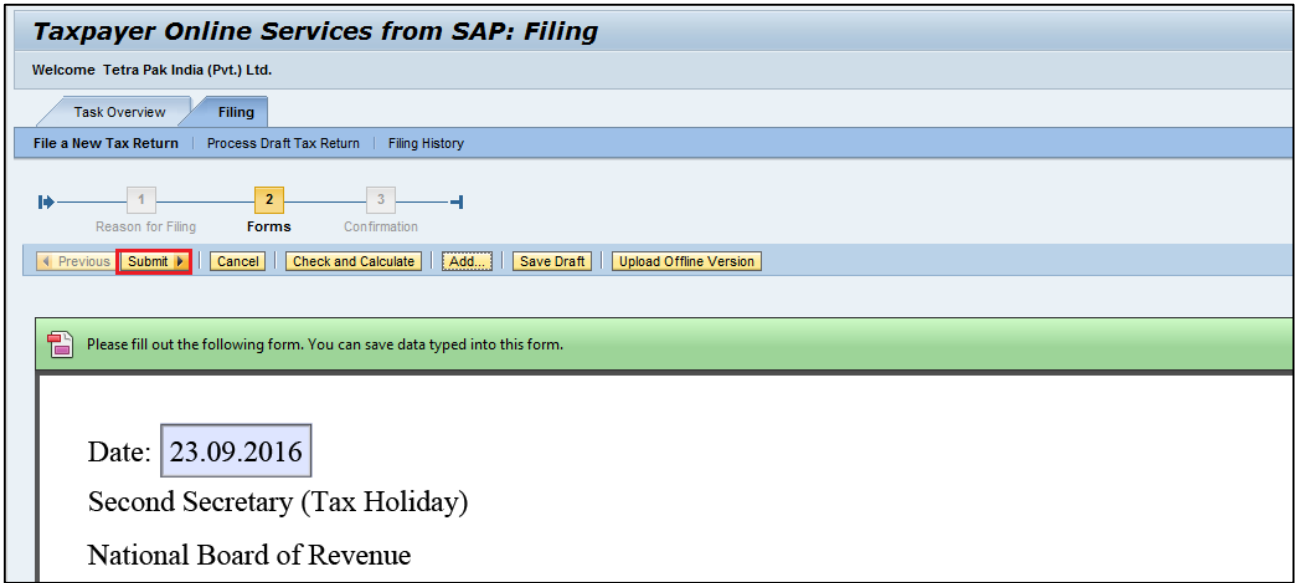
Title: *

Upload | Cancel

- Enter name of file in title
- Choose Upload **Upload** to upload supporting document with application.

Step 3: Submit – Get Confirmation

After inputting all information in Tax Holiday application, Taxpayer chooses Submit .



Taxpayer Online Services from SAP: Filing
Welcome Tetra Pak India (Pvt.) Ltd.

Task Overview | **Filing**

File a New Tax Return | Process Draft Tax Return | Filing History

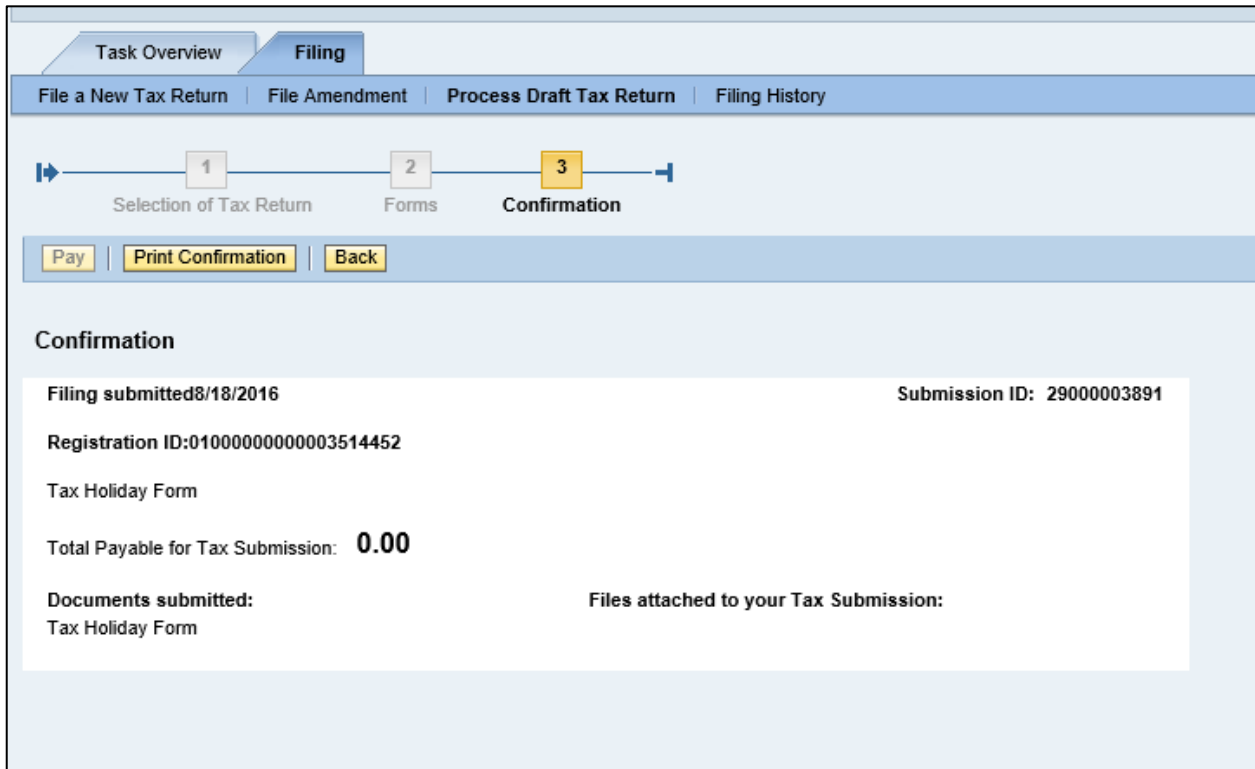
1 Reason for Filing | 2 **Forms** | 3 Confirmation

Previous | **Submit** | Cancel | Check and Calculate | Add... | Save Draft | Upload Offline Version

Please fill out the following form. You can save data typed into this form.

Date: 23.09.2016
Second Secretary (Tax Holiday)
National Board of Revenue

The system displays confirmation:



Task Overview | **Filing**

File a New Tax Return | File Amendment | Process Draft Tax Return | Filing History

1 Selection of Tax Return | 2 Forms | 3 **Confirmation**

Pay | Print Confirmation | Back

Confirmation

Filing submitted 8/18/2016 Submission ID: 29000003891

Registration ID: 01000000000003514452

Tax Holiday Form

Total Payable for Tax Submission: **0.00**

Documents submitted: Files attached to your Tax Submission:
Tax Holiday Form

2.3.2 Application for Other Than Tax holiday

Step 1: Choose "Filing" tab

Taxpayer Online Services from SAP: Overview

Welcome Ctas International Ltd.

File or pay directly using the links in the table, or navigate to your desired work area

Task Overview **Filing**

Task	Status	Due Date	Tax Type	Period	Registration ID	Submission ID	Amount	Currency	Electronic Filing	Draft
Filing	Overdue	9/30/2015	Other than Company Form	IncomePer:7/2014-6/2015; A.Year:2015-16	1000000000000003160				Yes	
Filing		9/30/2016	Other than Company Form	IncomePer:7/2015-6/2016; A.Year:2016-17	1000000000000003160				Yes	

Correspondence

Date from: 4/23/2016 to: 7/22/2016 Search

Title	Alternative Name	Date Received
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Step 2: Choose "File a New Tax Return"

Taxpayer Online Services from SAP: Filing

Welcome Satla Hatchery Limited

Task Overview **Filing**

[File a New Tax Return](#) | [Process Draft Tax Return](#) | [Filing History](#)



[File a New Tax Return](#)
For easy and convenient declaration of taxes, file online
[Process Draft Tax Return](#)
Resume work on a draft tax return



[Filing History](#)
Display overview of all past filings

Step 3: Input selection conditions

Taxpayer inputs selection condition as follows:

Tax type: Exemption form

Tax form: Displayed by system according to selected tax type

Taxpayer Online Services from SAP: Filing

Welcome Satla Hatchery Limited

Task Overview | **Filing**

File a New Tax Return | Process Draft Tax Return | Filing History

1 Reason for Filing | 2 Forms | 3 Confirmation

◀ Previous | **Next ▶** | Cancel

Select tax types and the related tax forms and filing periods where applicable.

Tax Type: Exemption Form

Tax Form: Exemption Form

Period:

After that, taxpayer chooses Next **Next ▶** button, then system displays application form for exemption including detail of application and statements.

Step 4: Input data on exemption application form

APPLICATION OF EXEMPTION

To:

Date:

The Second secretary (Income Tax Exemption)

National Board of Revenue

ShegunBagicha

Dhaka.

Subject:

Dear Sir,

I am,

1. Name of taxpayer:
2. E-TIN:
3. Mobile number:
4. Email address:
5. Address:

6. Circle:
7. Taxes Zone:
8. Assessment year:

Thanking yours,

Md. Jakir Hossain

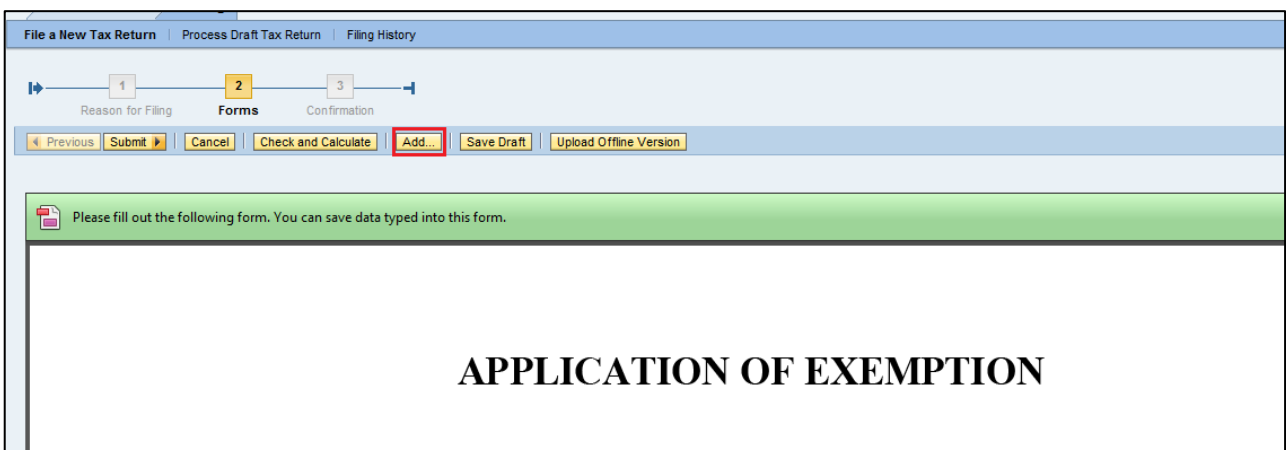
Name	Description
Date	Taxpayer will input the date when submitting Other than tax holiday
Subject	Taxpayer will input the subject of exemption for which taxpayer apply.


Name	Description
1. Name of the Taxpayer	Display name of Taxpayer
2. E-TIN	Display TIN of Taxpayer
3. Mobile Number	Taxpayer will input his mobile number.
4. E-mail Address	Taxpayer will input Taxpayer's Email Address
5. Address	Display address of Taxpayer
6. Circle	Display the Circle administrating the
7. Taxes Zone	Display the taxes zone of circle
8. Assessment year	Allow user to input assessment year
* Blank	Taxpayer will input contents and information of Exemption

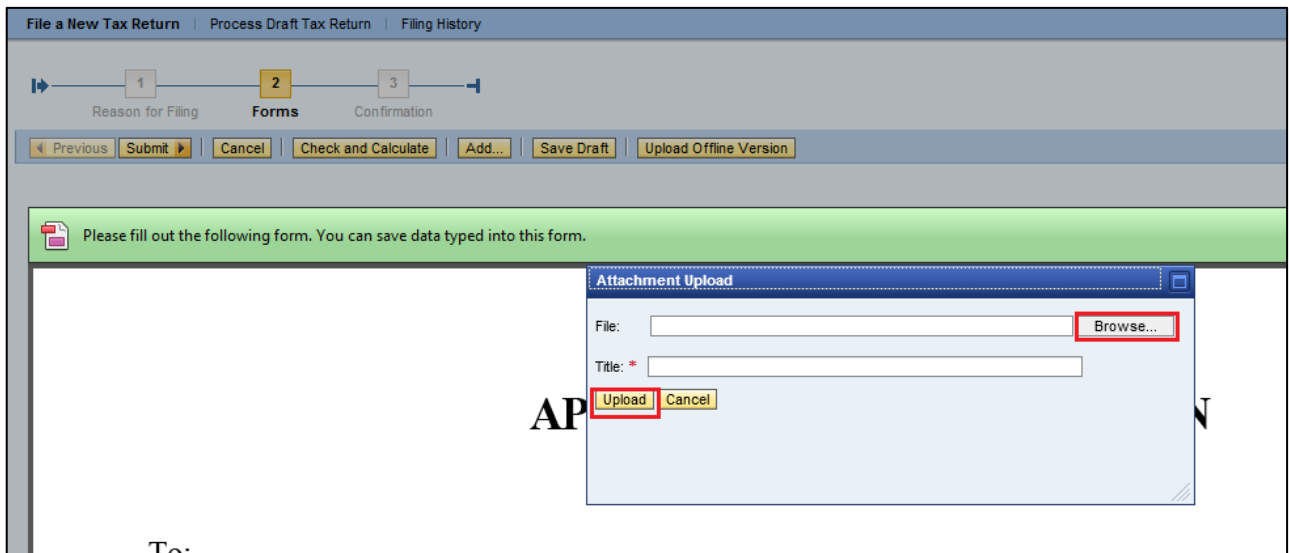
Step 5: Add attached document (if any)

This step allows taxpayer to attach supporting documents with an application (if any). Taxpayer can choose to attach document before or after processing forms. In order to upload file, taxpayer follows these steps below:

- Choose Add  button:



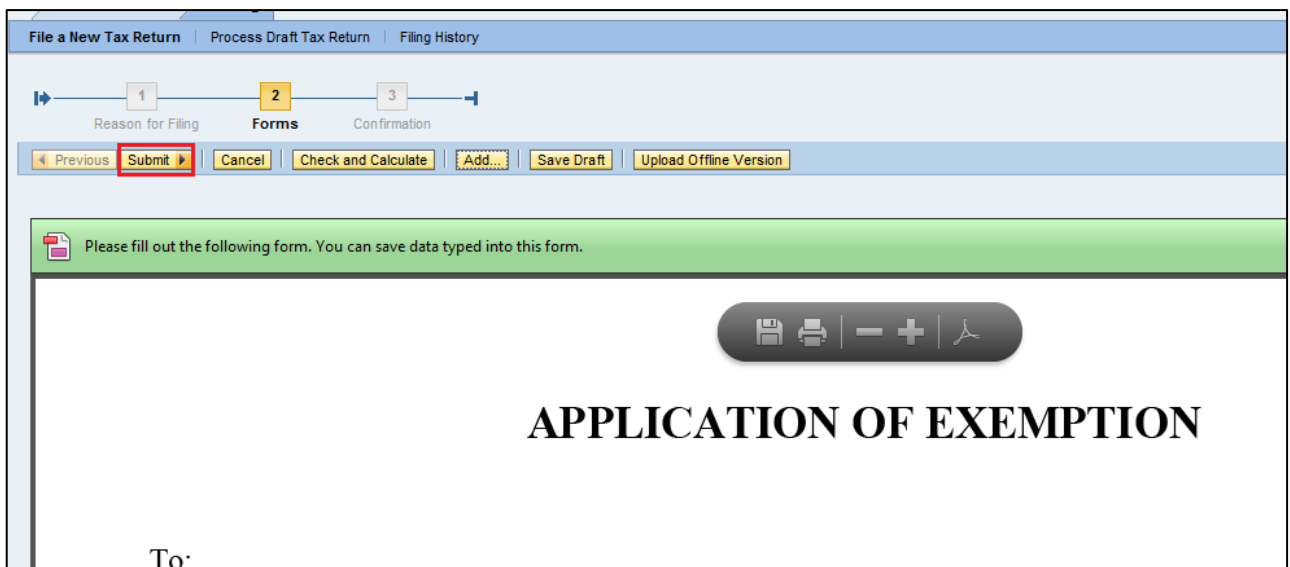
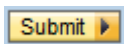
- Click Browse  button to choose file from user's computer (**Note:** The maximum upload file size is 2 MB each time and Taxpayer can choose various type of file such as word, excel, pdf, xml...)



- Enter name of file in title
- Choose Upload **Upload** to upload supporting document with application.

Step 6: Submit – Get Confirmation

After inputting all information in Other than Tax Holiday application, Taxpayer chooses Submit



The system displays confirmation:

Task Overview | **Filing**

File a New Tax Return | Process Draft Tax Return | Filing History

1 Reason for Filing | 2 Forms | **3 Confirmation**

Pay | **Print Confirmation** | Back

Confirmation

Filing submitted 8/24/2016 Submission ID: 29000003925

Registration ID: 01000000000003514452

Exemption Form

Total Payable for Tax Submission: **0.00**

Documents submitted: Files attached to your Tax Submission:
Exemption Form