

Grant No. 08

111 - Internal Resources Division

Medium Term Expenditure

(Taka in Thousands)

Description	Budget 2024-25	Projection	
		2025-26	2026-27
Operating Expenditure	2456,45,00	2684,42,00	2934,24,00
Development Expenditure	761,04,00	831,74,00	909,14,00
Total	3217,49,00	3516,16,00	3843,38,00
Recurrent	2184,24,66	2435,06,14	2668,22,55
Capital	1033,24,34	1081,09,86	1175,15,45
Financial Asset	0	0	0
Liability	0	0	0
Total	3217,49,00	3516,16,00	3843,38,00

1.0 Mission Statement and Major Functions**1.1 Mission Statement**

Adequate domestic resource mobilization by establishing an efficient, equitable, technology-based and pro-people tax and savings administration following internationally recognized taxation and national savings policies

1.2 Major Functions

- 1.2.1 Imposition and collection of the direct and indirect taxes, and formulation and revision of the relevant acts, rules and regulations;
- 1.2.2 Monitoring and controlling the activities of the offices engaged in collection of income tax, value added tax, import export duties, and supplementary duties;
- 1.2.3 Formulation of tax policies, determining the targets of revenue collection, and execution of the agreement with international organizations and other countries on the issues related to taxation and general cooperation;
- 1.2.4 Determining the scope of the direct and indirect taxes by identifying the potential areas, and motivating citizens for voluntary compliance of the tax regulations of the country to increase the number of tax payers and subsequent revenue collection;
- 1.2.5 Printing and supply of all kinds of stamps; and functions related to approval of lotteries
- 1.2.6 Collection of disputed revenues through the settlement of tax, customs and VAT litigations; and
- 1.2.7 Formulation, upgradation, and implementation of policies for various saving schemes of the Department of National Savings.

2.0 Medium Term Strategic Objectives and Activities

Medium Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
1. Mobilization of adequate	• Public relations, publicity, tax education and	• National Board of

Medium Term Strategic Objectives	Activities	Implementing Departments/Agencies
1	2	3
revenue to support government expenditures	<ul style="list-style-type: none"> awarding the best VAT and tax payers Introducing automation and e-payment systems Reviewing tax exemptions System 	Revenue
	<ul style="list-style-type: none"> Production and supply of judicial and non-judicial stamps 	<ul style="list-style-type: none"> Secretariat
	<ul style="list-style-type: none"> Approval of lottery activities as per the lottery policy 	
2. Efficient, equitable and effective tax administration	<ul style="list-style-type: none"> Settlement of dispute cases Realization of disputed revenue demand through Alternative Dispute Resolution (ADR) Conducting intelligence activities and undertaking preventive measures 	<ul style="list-style-type: none"> National Board of Revenue Customs Excise and Vat Appellate Tribunal Taxes Appellate Tribunal
3. Expansion of the base and share of direct taxes	<ul style="list-style-type: none"> Conducting external surveys and spot-assessment Identifying the unexplored scope of tax deduction at source 	<ul style="list-style-type: none"> National Board of Revenue
4. Modernization and simplification of tax laws and taxation system, and creation of taxpayers-friendly environment	<ul style="list-style-type: none"> Modification and revision of laws, rules and regulations related to Income Tax, VAT and Custom Duties 	<ul style="list-style-type: none"> Secretariat
	<ul style="list-style-type: none"> Setting up of 'Help Desks' for tax payers 	<ul style="list-style-type: none"> National Board of Revenue
5. Prudent financing of budget deficit through National Savings Scheme	<ul style="list-style-type: none"> Domestic debt collection by selling saving certificates 	<ul style="list-style-type: none"> Department of National Savings
	<ul style="list-style-type: none"> Simplification of investment procedure of savings certificates and attracting investment 	

3.0 Poverty and Gender Reporting

3.1 Impact of Strategic Objectives on Poverty Reduction and Women's Advancement

3.1.1 Mobilization of adequate revenue to support government expenditures

Impact on Poverty Reduction: No direct impact

Impact on Women's Advancement: No direct impact

3.1.2 Efficient, equitable and effective tax administration

Impact on poverty alleviation: No direct impact

Impact on Women's Advancement: No direct impact

3.1.3 Expansion of the base and share of direct taxes

Impact on Poverty Reduction: No direct impact

Impact on Women's Advancement: No direct impact

3.1.4 Modernization and simplification of tax laws and taxation system, and creation of taxpayers-friendly environment

Impact on Poverty Reduction: The low-income group of the society has been exempted from payment of taxes as the general tax-free income ceiling has been fixed at Tk. 3,50,000.

Impact on Women's Advancement: The tax-free income ceiling for women has been increased to Tk. 3,50,000 from Tk. 4,00,000, which has direct impacts on women advancement.

3.1.5 Prudent financing of budget deficit through National Savings Scheme

Impact on Poverty Reduction: The low and middle-income group are becoming self-reliant and financially solvent by investing their small savings in different profitable saving schemes of the government.

Impact on Women's Advancement: "Paribar Sanchaypatra", a saving scheme with high interest rate, has been introduced to facilitate women to invest their small savings to attain financial solvency.

3.2 Poverty Reduction and Women's Advancement Related Spending

(Taka in Thousands)

Description	Budget 2024-25	Projection	
		2025-26	2026-27
Poverty Reduction	1547,74,70	1879,03,65	2091,42,05
Gender	694,03,39	663,05,46	676,52,22

4.1 Priority Spending Areas/Schemes

Priority Spending Areas/Schemes	Related Strategic Objectives
<p>1. Organization, Manpower and Logistics Rationalization, and Infrastructure Development: Schemes for expansion and rationalization of organization, manpower and logistics have been undertaken commensurate with the growing economy. The 'National Rajaswa Bhavan' project has been undertaken with a view to set up a modern technology-based revenue office. This area has been considered as the top priority as relocation of the offices of Income Tax, Value Added Tax and Customs Offices, and Directorate of National Savings in one complex will facilitate coordination among them.</p>	<ul style="list-style-type: none"> Efficient, equitable and effective tax administration Prudent financing of budget deficit through National Savings Scheme
<p>2. Developing ICT Infrastructure and Automation: With a view to providing better services to the taxpayers and increasing revenue collections, revenue departments are being digitalized through an integrated approach by automating Income Tax, VAT and Custom departments, and establishing connectivity among them. Automation of the Department of National Savings and Taxes Appellate Tribunals is also going on. Within the e-payment platform using the Q-cash network system, online tax payment from the taxpayers' bank account has been introduced to make the payment procedure dynamic and simple.</p>	<ul style="list-style-type: none"> Efficient, equitable and effective tax administration Modernization and simplification of tax laws and taxation system, and creation of taxpayers-friendly environment Prudent financing of budget deficit through National Savings Scheme
<p>3. Expanding the tax net, curbing tax evasion and simplifying tax laws and the tax payment procedures: The new rules to pay house rent through bank account has been introduced to expand tax net and curb tax evasion. Specific amount of advance tax on the land transferred in important commercial and residential areas, and floor-area based specific tax rate on property transfer have been imposed. Capacity of the Central Intelligence Cell is being developed. Incentive-based tax management is being introduced. New laws are being formulated and the old laws are being revised. Post clearance audit and risk management program has been undertaken to curb tax evasion. Besides, stakeholders are being engaged in checking tax evasion through trade facilitation.</p>	<ul style="list-style-type: none"> Modernization and simplification of tax laws and taxation system, and creation of taxpayers-friendly environment Efficient, equitable and effective tax administration Expansion of the base and share of direct taxes

Priority Spending Areas/Schemes	Related Strategic Objectives
<p>4. Tax education, publishing and taxpayers' service: To augment the culture of tax compliance, various programs and activities, such as, 'Income Tax Day', 'Income Tax Fair', 'VAT Day', 'International Customs Day', rewarding the best taxpayers, introducing tax cards, publishing leaflets and booklets, motivating the taxpayers, arranging talk shows and other publicity on tax education in print and electronic media have been undertaken. 'Help Desk' and 'One Stop Service' facilities have been set up to facilitate the taxpayers.</p>	<ul style="list-style-type: none"> Modernization and simplification of tax laws and taxation system, and creation of taxpayers-friendly environment
<p>5. Financing budget deficit through National Savings Scheme: Campaigns are going on to encourage savings among low-income groups. Besides, Bangladesh Bank, Scheduled Banks, Post Offices and Savings Offices are coordinating with stakeholders to augment domestic savings.</p>	<ul style="list-style-type: none"> Prudent financing of budget deficit through National Savings Scheme

4.2 Medium Term Expenditure Estimates and Projection (2024-25 to 2026-27)

4.2.1 Expenditure by Department/Agencies/Institutional Units

(Taka in Thousands)

Description	Budget	Revised	Budget 2024-25	Projection	
	2023-24			2025-26	2026-27
Secretariat, Internal Resources Division	221,05,00	134,62,00	144,67,40	345,08,00	474,07,50
National Board of Revenue	1420,49,06	1168,19,51	1426,48,61	1488,52,27	1599,14,43
Customs Office Abroad	3,08,00	3,08,00	3,38,00	3,54,90	3,72,65
Customs Houses	178,49,70	155,56,26	157,36,51	168,44,42	176,86,66
Customs, Excise and VAT Commissionerates	135,52,00	112,80,15	119,67,39	129,18,09	135,63,99
Divisional Offices, Customs, Excise and VAT Commissionerate	118,44,80	94,48,07	99,20,00	104,16,00	109,36,80
Circle Offices, Customs, Excise and VAT Commissionerate	148,56,60	124,14,45	128,15,26	134,56,02	141,28,82
Customs Stations	26,12,50	21,49,15	22,50,00	23,73,00	24,94,80
Custom Bond Commissionerates	32,17,50	31,71,16	37,87,13	39,76,49	41,75,31
Vat-Audit, Intelligence & Investigation Directorate	12,05,60	10,59,13	11,30,00	11,86,50	12,45,83
Customs Intelligence & Investigation Directorate	17,35,80	16,31,80	17,00,00	17,85,00	18,74,25
Regional Offices, Customs Intelligence & Investigation Directorate	7,67,80	5,60,31	6,50,00	6,82,50	7,16,63
Customs Intelligence & Investigation Circles Offices	9,63,60	5,96,69	6,60,00	6,93,00	7,27,65
Customs Valuation and Internal Audit Commissionerate	8,34,90	7,32,70	7,67,00	8,01,15	8,41,21
Duty Drawback and Exemption Directorate	7,32,60	5,72,43	6,72,00	7,05,60	7,40,88
Tax Zones	174,50,40	226,37,89	284,05,17	260,85,56	273,89,84
Inspecting Ranges	92,89,50	82,18,22	101,28,08	90,59,48	95,12,46
Circles	317,07,94	286,84,38	314,19,86	315,00,00	330,75,00
Tax Intelligence and Inspection Directorate	8,83,30	14,81,88	22,07,25	16,90,50	17,75,03
Central Tax Survey Zone	5,10,40	4,72,10	5,61,44	5,89,51	6,18,99
Survey Ranges	3,71,80	2,92,20	4,08,98	4,29,43	4,50,90
Survey Circles	7,92,00	6,18,20	8,71,20	9,14,76	9,60,50
Large Tax Payers Units	8,95,40	8,63,07	9,84,94	10,34,19	10,85,90
Training Institutes	35,14,50	30,20,00	37,65,95	39,54,25	41,51,96
Tax Appeal Zones	21,74,70	19,51,27	21,20,00	23,03,38	27,62,92
Appellate Ranges	20,40,50	17,66,58	19,00,30	19,95,32	20,95,08
Departmental Representative Offices	4,95,00	3,57,65	4,44,50	4,66,73	4,90,06
Custom, Excise and Vat (Appeal) Commissionerates	10,68,10	8,94,05	10,85,15	11,39,41	11,96,38
Customs, Excise and Vat Appeal Tribunal	5,52,00	5,82,16	5,90,00	6,31,98	6,63,58

Description	Budget	Revised	Budget	Projection	
	2023-24		2024-25	2025-26	2026-27
Tax Appeal Tribunal	12,93,00	11,93,67	14,22,30	18,22,13	19,13,24
Head Office, Directorate of National Savings	387,67,00	132,96,10	128,11,24	146,79,72	154,13,71
Divisional Offices, Directorate of National Savings	4,26,80	4,24,35	4,00,00	5,16,42	5,42,24
National Saving Special Bureaus	4,26,80	4,26,80	4,69,00	5,16,42	5,42,24
District National Savings Offices	22,59,40	19,36,40	22,44,34	27,33,87	28,70,56
Grand Total :	3495,54,00	2788,78,78	3217,49,00	3516,16,00	3843,38,00

4.2.2 Expenditure by Economic Group Wise

(Taka in Thousands)

Economic Group	Description	Budget	Revised	Budget	Projection	
		2023-24		2024-25	2025-26	2026-27
	Recurrent Expenditure					
3111	Wages and salaries in cash	1044,42,45	929,31,67	1076,28,67	1102,33,35	1143,52,68
3211	Administrative expenses	330,50,38	320,07,10	370,07,44	364,05,85	381,02,59
3221	Fees, charges and commissions	400,40,38	140,28,45	136,91,65	154,34,18	163,44,54
3231	Training	13,10,68	11,60,04	13,21,44	13,88,07	14,96,90
3243	Petrol, oil and lubricants	25,78,53	26,49,18	30,94,20	34,27,46	36,92,12
3244	Travel and Transfer	22,67,94	17,95,05	20,77,08	22,91,74	24,16,54
3252	Medical and surgical supplies	4,00	3,40	3,00	3,00	3,00
3253	Public order and safety supplies	8,35,13	10,89,83	11,27,84	11,14,82	10,56,61
3254	Food supplies	2,00	0	0	0	0
3255	Printing and stationery	342,01,75	317,95,69	322,75,94	342,73,81	378,12,43
3256	General supplies and materials	7,77,97	7,48,70	6,65,99	7,54,24	8,51,09
3257	Professional services, honorariums and special expenses	21,67,29	72,93,65	71,95,25	76,17,84	65,84,84
3258	Repairs and maintenance	99,79,92	69,81,15	103,94,35	102,93,75	110,36,45
3821	Current transfers not elsewhere classified	4,98,37	4,84,78	8,17,42	8,35,04	9,19,64
3911	Reserve	47,59,40	0	11,24,39	194,32,99	321,53,12
	Total : - Recurrent Expenditure	2369,16,19	1929,68,69	2184,24,66	2435,06,14	2668,22,55
	Capital Expenditure					
4111	Buildings and structures	94,32,50	72,06,50	225,07,97	351,04,94	479,65,32
4112	Machinery and equipment	762,53,51	682,05,75	637,73,04	654,42,96	686,65,24
4113	Other fixed assets	204,44,30	104,11,65	122,34,56	75,57,96	8,10,89
4121	Materials and supplies	0	69,19	0	0	0
4141	Land	0	0	48,08,77	4,00	4,00
4911	Reserve	64,67,50	0	0	0	0
	Total : - Capital Expenditure	1125,97,81	858,93,09	1033,24,34	1081,09,86	1175,15,45
	Assets					
7215	Loans	40,00	17,00	0	0	0
	Total : - Assets	40,00	17,00	0	0	0
	Grand Total :	3495,54,00	2788,78,78	3217,49,00	3516,16,00	3843,38,00

5.0 Key Performance Indicator (KPIs)

Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
			2022-23		2023-24		2024-25	2025-26	2026-27
1	2	3	4	5	6	7	8	9	10
1. Tax-GDP Ratio	1,2	%	11.30	7.6	11.40	9.40	10.20	1.5	11.95
2. Ratio of direct and indirect taxes	1,3	Ratio	32.68	3466	45.55	45.55	50.50	55.45	60.40
3. Share of major taxes in total revenue	1,2,3	%	85.00	80	85	85	90.00	90.00	90.00

Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
			2022-23	2023-24	2024-25	2025-26	2026-27		
1	2	3	4	5	6	7	8	9	10
a. Share of income tax in total revenue		%	32.12	34.24	33	33	36	38	39
b. Share of local VAT in total revenue		%	38.89	36.04	37	37	37	38	38
c. Share of Custom duty and excise in total revenue		%	29.09	29.72	30	30	27	24	23
4. Share of Stamp Revenue in total Non-NBR Tax Revenue	1	%	0.70	0.74	0.75	0.75	0.80	0.85	0.85
5. Increasing the coverage of competent tax payers	1.3	%	0	0	0	0	2	3	4

6.0 Recent Achievements, Activities, Output Indicators and Targets and Expenditure Estimates of the Departments/Agencies

6.1 Secretariat

6.1.1 Recent Achievements: Over FY2020-21 to FY 2022-23, a total number of 266.8980 crore judicial and non-judicial stamps have been printed and supplied. At the same time, 565 Acts, rules, and regulations have been revised. Besides, 11 savings schemes have been rationalized to fix profit rates, investment ceilings and deduction of taxes at source.

6.1.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2022-23	2023-24	2024-25	2025-26	2026-27		
1	2	3	4	5	6	7	8	9	10	11
1. Production and supply of judicial and non-judicial stamps	Stamps printed and supplied	1	Number (lac)	10000		10000		10000	8000	8000
2. Approval of lottery activities as per the lottery policy	Approved lottery	1	Number	6		6		6	6	6
3. Modification and revision of laws, rules and regulations related to Income Tax, VAT and Custom Duties	Laws and procedures modified/revised	4	Number	132		134		136	136	136

6.1.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2022-23	Budget	Revised	Medium Term Expenditure Estimates		
			2023-24	2024-25	2025-26	2026-27	
1	2	3	4	5	6	7	8
Operating Activities							
General Activity							
1110101 - Secretariat, Internal Resources Division	1-5	11,89,51	15,93,90	12,86,00	13,48,40	16,27,00	17,09,00
Total : General Activity		11,89,51	15,93,90	12,86,00	13,48,40	16,27,00	17,09,00
Special Activity							
120000801 - Loans to Government Employees	1-5	0	40,00	17,00	0	0	0
120001101 - Stamp Administration-Judicial	1	2,52,40	10,00,00	8,94,00	8,94,00	10,50,00	11,02,00
120001102 - Stamp Administration-Non Judicial	1	65,66,48	129,26,10	112,00,00	115,00,00	129,40,00	135,86,00
120001199 - Stamp Administration-Others	1	38,85	42,00	25,00	26,00	44,00	46,00
127003201 - Colombo Plan Bureau Drug Advisory Programme	3	0	5,00	5,00	5,00	5,00	5,25
127003701 - Commonwealth Association of Tax Administration	3	0	5,00	5,00	5,00	5,00	5,25
127005201 - Customs Co-operation Council	3	0	30,00	30,00	35,00	37,00	40,00
Total : Special Activity		68,57,73	140,48,10	121,76,00	124,65,00	140,81,00	147,84,50
Total : Operating Activities		80,47,24	156,42,00	134,62,00	138,13,40	157,08,00	164,93,50

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2022-23	Budget	Revised	Medium Term Expenditure Estimates		
			2023-24		2024-25	2025-26	2026-27
1	2	3	4	5	6	7	8
Development Activities							
Annual Development Program							
221000111 - Reserve for unapproved project Internal Resources Division (IRD)	1-5	0	64,63,00	0	6,54,00	188,00,00	309,14,00
Total : Annual Development Program		0	64,63,00	0	6,54,00	188,00,00	309,14,00
Total : Development Activities		0	64,63,00	0	6,54,00	188,00,00	309,14,00
Total :		80,47,24	221,05,00	134,62,00	144,67,40	345,08,00	474,07,50

6.2 National Board of Revenue (NBR)

6.2.1 Recent Achievements: The National Board of Revenue has collected revenues of Tk 262787 crore against the target of Tk 301,000 crore in FY2020-2021, Tk 301,633.84 crore against the target of Tk 330,000 crore in FY2021-2022 and Tk 331,502.10 crore against the target of Tk 370,000 crore in FY2022-2023. A total of 63,83,125 taxpayers completed e-TIN registration/re-registration till June'2023. High-capacity server board have been installed for facilitating E-auction, e-TIN data storage, and document management through e-filing with uninterrupted internet services. Under the EFDMS (Electronic Fiscal Device Management System) operated by the National Board of Revenue, 25741 EFD/SDCs have been installed till February'2024. A monthly lottery program to reward the winning VAT payers has been introduced to encourage the consumers to pay VAT on their purchases. The e-TDS System has been introduced to fully automate the process of tax collection at source. To increase the collection of revenue, 10 new taxes zone and 03 specialized Units started operation inf FY 2023-24. Several initiatives have been undertaken including modernization of customs through ASYCUDA World, arranging Tax Fair, celebrating VAT Week and so on to increase revenue collection. 10 new Tax Zones and three specialized units have begun their activities in the ongoing FY 2023-24 to increase revenue collection.

6.2.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2022-23		2023-24		2024-25	2025-26	2026-27
1	2	3	4	5	6	7	8	9	10	11
1. Motivating people to pay taxes by undertaking publicity and public relations activities, providing tax education and honoring the best VAT and tax payers	Income tax fair organized	1	Number	165	165	140	170	140	165	175
	Print & electronic media campaigns conducted			720	720	700	710	700	750	750
	Tax cards issued			141	141	141	141	141	141	141
2. Introducing automation and e-payment systems	Automated customs declarations	1	Number (Thousand)	2400	4827	2500	5200	2700	2900	5300
	Online VAT Registration			50	483	65	520	77	80	530
	Online VAT returns Submitted			40	42	55	45	65	75	47
	Online TIN Registration (Cumulative)			7400	9003	8000	10000	8500	9000	12000
	E-filing of income tax returns			61.30	244	80	530	100	500	700
3. Reviewing tax exemptions/Rebate	Exemption of tax and tax benefits gradually	1	Number	0	0	2	0	2	2	0
4. Settlement of dispute cases	Cases disposed of	2	Number	16000	20121	10000	22153	17000	18000	22679

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2022-23	2023-24	2024-25	2025-26	2026-27		
5. Realization of disputed revenue demand through Alternative Dispute Resolution (ADR)	Cases resolved	2	Number	100	205	150	228	200	230	232
	Realized Taka		Taka (crore)	35.5	278.71	40	192.54	42	45	105.54
6. Conducting intelligence activities and undertaking preventive measures to curb tax evasion	Evaded customs duty detected	2	Taka (crore)	59.02	182.84	240	260.55	245	300	350
	Evaded VAT detected			362	132	400	152	500	550	165
	Evaded income tax detected			58	155.97	1000	250	1100	1120	300
	Prosecutions started for evasion and tax frauds		Number	3098	1293	5500	25000	5500	5500	3500
	Tax evasion/fraud related complaints investigated			438	520	900	850	900	950	980
7. Conducting external survey and spot-assessment	Spot assessments made for small businesses & professionals	3	Number	32571	42317	75000	55000	80000	85000	85000
	External surveys conducted			380312	330312	1200000	1200000	1300000	1350000	1350000
8. Identifying the unexplored scope of tax deduction at source	Goods/services brought under TDS	3	Number	5	5	5	5	6	1	5
9. Setting up 'Help Desks' for taxpayers	Help Desks Institutionalized	4	Number	40	31	110	31	120	130	135

6.2.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2022-23	Budget	Revised	Medium Term Expenditure Estimates		
			2023-24	2024-25	2025-26	2026-27	
1	2	3	4	5	6	7	8
Operating Activities							
General Activity							
1110201 - National Board of Revenue	1-9	146,58,58	1001,11,06	794,01,43	582,46,51	758,82,44	908,88,81
1110202 - Customs Office Abroad	1-9	1,90,23	3,08,00	3,08,00	3,38,00	3,54,90	3,72,65
1110203 - Customs Houses	1-9	125,07,00	178,49,70	155,56,26	157,36,51	168,44,42	176,86,66
1110204 - Customs, Excise and VAT Commissionerates	1-9	86,86,22	135,52,00	112,80,15	119,67,39	129,18,09	135,63,99
1110205 - Divisional Offices, Customs, Excise and VAT Commissionerate	1-9	62,27,87	118,44,80	94,48,07	99,20,00	104,16,00	109,36,80
1110206 - Circle Offices, Customs, Excise and VAT Commissionerate	1-9	91,05,30	148,56,60	124,14,45	128,15,26	134,56,02	141,28,82
1110207 - Customs Stations	1-9	14,35,86	26,12,50	21,49,15	22,50,00	23,73,00	24,94,80
1110208 - Custom Bond Commissionerates	1-9	21,13,00	32,17,50	31,71,16	37,87,13	39,76,49	41,75,31
1110209 - Vat-Audit, Intelligence & Investigation Directorate	1-9	8,50,70	12,05,60	10,59,13	11,30,00	11,86,50	12,45,83
1110210 - Customs Intelligence & Investigation Directorate	1-9	14,69,47	17,35,80	16,31,80	17,00,00	17,85,00	18,74,25
1110211 - Regional Offices, Customs Intelligence & Investigation Directorate	1-9	2,99,37	7,67,80	5,60,31	6,50,00	6,82,50	7,16,63
1110212 - Customs Intelligence & Investigation Circles Offices	1-9	2,57,87	9,63,60	5,96,69	6,60,00	6,93,00	7,27,65
1110213 - Customs Valuation and Internal Audit Commissionerate	1-9	5,91,15	8,34,90	7,32,70	7,67,00	8,01,15	8,41,21
1110214 - Duty Drawback and Exemption Directorate	1-9	4,19,64	7,32,60	5,72,43	6,72,00	7,05,60	7,40,88
1110215 - Tax Zones	1-9	136,74,90	174,50,40	226,37,89	284,05,17	260,85,56	273,89,84

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2022-23	Budget	Revised	Medium Term Expenditure Estimates		
			2023-24		2024-25	2025-26	2026-27
1	2	3	4	5	6	7	8
1110216 - Inspecting Ranges	1-9	40,13,13	92,89,50	82,18,22	101,28,08	90,59,48	95,12,46
1110217 - Circles	1-9	233,21,14	317,07,94	286,84,38	314,19,86	315,00,00	330,75,00
1110218 - Tax Intelligence and Inspection Directorate	1-9	6,08,46	8,83,30	14,81,88	22,07,25	16,90,50	17,75,03
1110219 - Central Tax Survey Zone	1-9	3,95,96	5,10,40	4,72,10	5,61,44	5,89,51	6,18,99
1110221 - Survey Ranges	1-9	1,73,89	3,71,80	2,92,20	4,08,98	4,29,43	4,50,90
1110222 - Survey Circles	1-9	4,14,96	7,92,00	6,18,20	8,71,20	9,14,76	9,60,50
1110223 - Large Tax Payers Units	1-9	6,70,33	8,95,40	8,63,07	9,84,94	10,34,19	10,85,90
1110224 - Training Institutes	1-9	21,50,48	35,14,50	30,20,00	37,65,95	39,54,25	41,51,96
1110225 - Tax Appeal Zones	4	16,82,30	21,74,70	19,51,27	21,20,00	23,03,38	27,62,92
1110226 - Appellate Ranges	4	12,70,50	20,40,50	17,66,58	19,00,30	19,95,32	20,95,08
1110227 - Departmental Representative Offices	4,5	1,70,43	4,95,00	3,57,65	4,44,50	4,66,73	4,90,06
1110228 - Custom, Excise and Vat (Appeal) Commissionerates	4	5,16,07	10,68,10	8,94,05	10,85,15	11,39,41	11,96,38
Total : General Activity		1078,74,81	2417,86,00	2101,39,22	2049,42,62	2232,37,63	2459,59,31
Special Activity							
120011400 - ASYCUDA World	2	22,01,79	70,00,00	118,94,00	74,86,60	64,21,80	67,42,89
120011900 - Income Tax Fair	1,2,8,9	4,23,19	21,00,00	8,57,08	9,99,00	16,24,35	17,05,57
120012000 - VAT Week	1,2,8,9	2,05,46	10,50,00	3,99,00	4,66,50	5,49,68	5,77,16
Total : Special Activity		28,30,44	101,50,00	131,50,08	89,52,10	85,95,83	90,25,62
Total : Operating Activities		1107,05,25	2519,36,00	2232,89,30	2138,94,72	2318,33,46	2549,84,93
Development Activities							
Annual Development Program							
223014600 - * Bond Management Automation Project (2nd revised) (01/07/2017-30/06/2024) approved	2	8,26,45	7,07,00	8,24,00	6,51,00	0	0
223014700 - Bangladesh Regional Connectivity Project-1: National Single Window Implementation & Strengthening Customs Modernization Project (01/07/2017-31/12/2023) Approved	1-9	5,64,28	188,74,00	80,13,00	276,11,00	170,70,00	0
223039300 - * Construction of "Khulna kar Bhaban" Project.	1-9	0	45,79,00	45,79,00	23,18,00	0	0
223045300 - * Healy, Burimari, Banglabandha LC station physical infrastructure construction project.		0	50,32,00	26,04,00	50,56,00	0	0
223046700 - Transaction technical Assostamce For Supporting the South Asia Sub regional Economic cooperatin Intergrate Trade Facilitation Sector development		0	5,00,00	5,00,00	4,23,00	2,25,00	0
224368500 - South Asian Subregional Economic Cooperation (SASEC) Integrated Trade Facilitation Sector Development Project: NBR Part"		0	20,96,00	13,35,00	55,56,00	114,57,80	100,75,00
224381900 - Customs Modernization and Infrastructure Development Project	2	0	0	63,99,00	279,06,00	350,03,20	499,25,00
224382000 - Feasibility Study of Physical Infrastructure Development of BCS (Tax) Academy (Phase-1) project	1	0	0	14,00	59,29,00	6,18,00	0
Total : Annual Development Program		13,90,73	317,88,00	242,68,00	754,50,00	643,74,00	600,00,00
Total : Development Activities		13,90,73	317,88,00	242,68,00	754,50,00	643,74,00	600,00,00
Total :		1120,95,98	2837,24,00	2475,57,30	2893,44,72	2962,07,46	3149,84,93

6.3 Customs, Excise and VAT Appellate Tribunal

6.3.1 Recent Achievements: Customs Excise and Vat Appellate Tribunal has disposed 1807, 5002 and 4032 suits in FY 2020-21, FY 2021-22 and FY 2022-23, respectively totaling the number to 10,841.

6.3.2 Activities, outcome indicators and indicator targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22		2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8	9	10	11
1. Settlement of dispute cases	Case settlement rate	2	%	0	4032	150		130	115	115

6.3.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2022-23	Budget	Revised	Medium Term Expenditure Estimates		
			2023-24		2024-25	2025-26	2026-27
1	2	3	4	5	6	7	8
Operating Activities							
General Activity							
1110301 - Customs, Excise and Vat Appeal Tribunal	1	5,50,86	5,52,00	5,82,16	5,90,00	6,31,98	6,63,58
Total : General Activity		5,50,86	5,52,00	5,82,16	5,90,00	6,31,98	6,63,58
Total : Operating Activities		5,50,86	5,52,00	5,82,16	5,90,00	6,31,98	6,63,58
Total :		5,50,86	5,52,00	5,82,16	5,90,00	6,31,98	6,63,58

6.4 Tax Appellate Tribunal

6.4.1 Recent Achievements: The Tax Appellate Tribunal has disposed 7358, 7976 and 9100 suits in FY 2020-21, FY 2021-22 and 2022-23, respectively totaling the number to 24434.

6.4.2 Activities, outcome indicators and indicator targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2021-22		2022-23		2023-24	2024-25	2025-26
1	2	3	4	5	6	7	8	9	10	11
1. Settlement of dispute cases	Case settlement rate	4.1	Number	7600	9110	7900	7900	8000	8100	8200

6.4.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2022-23	Budget	Revised	Medium Term Expenditure Estimates		
			2023-24		2024-25	2025-26	2026-27
1	2	3	4	5	6	7	8
General Activity							
1110401 - Tax Appeal Tribunal	1	9,92,29	12,93,00	11,93,67	14,22,30	18,22,13	19,13,24
Total : General Activity		9,92,29	12,93,00	11,93,67	14,22,30	18,22,13	19,13,24
Total : Operating Activities		9,92,29	12,93,00	11,93,67	14,22,30	18,22,13	19,13,24
Total :		9,92,29	12,93,00	11,93,67	14,22,30	18,22,13	19,13,24

6.5 Department of National Savings

6.5.1 Recent Achievements: Department of National Savings plays a vital role in internal resource mobilization. It has collected Tk 112,188.24 crore, Tk 10,8071 crore and Tk 808,58.62 crore in FY 2021-22, FY 2021-22 and FY 2022-23, respectively through the National Saving Schemes. A web-based software called National Savings Scheme Online Management System has been introduced to facilitate the scheme holders to purchase and monetize saving bonds in the shortest possible time. Customers needs to visit the bond issuing office only for pre-matured encashment of the savings bonds but not for collecting regular profits or principal at the maturity, which are deposited to the customer's bank account through Bangladesh Electronic Funds Transfer Network (BEFTN). Customers are notified of the deposit through mobile phone SMS. National Savings Scheme Online Management System issues tax certificate and investment certificate for the saving scheme purchasers.

6.5.2 Activities, Output Indicators and Targets

Activities	Output Indicator	Related Strategic Objectives	Unit	Revised Target	Actual	Target	Revised Target	Medium Term Targets		
				2022-23	2023-24	2024-25	2025-26	2026-27		
1	2	3	4	5	6	7	8	9	10	11
1. Domestic debt collection by selling saving certificates	Amount of money withdrawn from savings schemes	5	Taka (Crore)	30000	3295.94	15000	15000	20000	25000	25000
2. Simplification of investment procedure of savings certificates and attracting investment in national saving schemes	Training on rules and policies of savings schemes	5	Number	2	2	2	2	2	2	2
	Printed and distributed leaflets and booklets			24750	23750	35000	23850	40000	30000	30000
	Observing Savings Week at District and Upazila level		Number	1	1	1	1	1	1	1

6.5.3 Medium Term Expenditure Estimates by Institutional Unit, Schemes and Projects

(Taka in Thousands)

Name of the Institutional Unit/Scheme/ Project	Related Activity	Actual 2022-23	Budget	Revised	Medium Term Expenditure Estimates		
			2023-24	2024-25	2025-26	2026-27	
1	2	3	4	5	6	7	8
General Activity							
1110501 - Head Office, Directorate of National Savings	1-2	328,06,02	387,67,00	132,96,10	128,11,24	146,79,72	154,13,71
1110502 - Divisional Offices, Directorate of National Savings	1-2	2,66,39	4,26,80	4,24,35	4,00,00	5,16,42	5,42,24
1110503 - National Saving Special Bureaus	1-2	2,50,00	4,26,80	4,26,80	4,69,00	5,16,42	5,42,24
1110504 - District National Savings Offices	1-2	13,52,45	22,59,40	19,36,40	22,44,34	27,33,87	28,70,56
Total : General Activity		346,74,86	418,80,00	160,83,65	159,24,58	184,46,43	193,68,75
Total : Operating Activities		346,74,86	418,80,00	160,83,65	159,24,58	184,46,43	193,68,75
Total :		346,74,86	418,80,00	160,83,65	159,24,58	184,46,43	193,68,75